

June 26, 2002

MEMORANDUM

TO: Bill Rogers
Title V Permit Coordinator

FROM: Darrin Mehr, Associate Air Quality Engineer
State Office of Technical Services

SUBJECT: **TECHNICAL MEMORANDUM FOR TIER I OPERATING PERMIT**
AIRS Facility No. 031-00026, Sinclair Oil Corp., Burley Terminal; Burley
Final Tier I Operating Permit.

Permittee:	Sinclair Oil Corporation
Permit Number:	031-00026
Air Quality Control Region:	63
AIRS Facility Classification:	A
Standard Industrial Classification:	5171
Zone:	12
UTM Coordinates:	277.1, 4710.3
Facility Mailing Address:	425 E. Highway 81, Burley, Idaho 83318
County:	Cassia
Facility Contact Name and Title:	Dave Cole, Terminal Manager
Contact Name Phone Number:	Permitting Contact: Sam Greene, P.E., Corporate Air Quality Engineer, (801) 524-2700
Responsible Official Name and Title:	Mark Petersen, Pipelines and Terminals Manager
Exact Plant Location:	Range/Township Coordinates: T-10, S-36, R23E
General Nature of Business & Kinds of Products:	Petroleum Products Storage and Bulk Distribution—Gasoline and Diesel Fuel Products

TABLE OF CONTENTS

ACRONYMS, UNITS AND CHEMICAL NOMENCLATURE	iii
FINAL PERMIT.....	4
SUMMARY	4
1. PURPOSE	5
2. SUMMARY OF EVENTS.....	5
3. BASIS OF THE ANALYSIS	5
4. FACILITY DESCRIPTION	6
5. REGULATORY ANALYSIS	11
6. DISCRETE EMISSIONS UNITS	18
7. INSIGNIFICANT ACTIVITIES.....	25
8. ALTERNATIVE OPERATING SCENARIOS	25
9. TRADING SCENARIOS	26
10. COMPLIANCE PLAN AND COMPLIANCE CERTIFICATION.....	26
11. ACID RAIN PERMIT	26
12. AIRS DATABASE	27
13. REGISTRATION FEES	27
14. RECOMMENDATION.....	27
APPENDIX A	
APPENDIX B	
APPENDIX C	

Acronyms, Units and Chemical Nomenclature

ACFM	Actual Cubic Feet Per Minute
AFS	AIRS Facility Subsystem
AIRS	Aerometric Information Retrieval System
AQCR	Air Quality Control Region
ASTM	American Society for Testing and Materials
BACT	Best Available Control Technology
CFR	Code of Federal Regulations
CO	Carbon Monoxide
DEQ	Idaho Department of Environmental Quality
dscf	Dry Standard Cubic Feet
EF	Emission Factor
EPA	United States Environmental Protection Agency
gpm	Gallons Per Minute
gr	Grain (1 lb = 7,000 grains)
HAPs	Hazardous Air Pollutants
IC	Integrated Chip
IDAPA	Idaho Administrative Procedures Act
km	Kilometer
lb/hr	Pound Per Hour
MACT	Maximum Available Control Technology
MMBtu	Million British thermal units
NESHAP	Nation Emission Standards for Hazardous Air Pollutants
NO ₂	Nitrogen Dioxide
NO _x	Nitrogen Oxides
NSPS	New Source Performance Standards
O ₃	Ozone
PM	Particulate Matter
PM ₁₀	Particulate Matter with an Aerodynamic Diameter of 10 Micrometers or Less
ppm	Parts Per Million
PSD	Prevention of Significant Deterioration
psia	Pounds per square inch absolute
PTC	Permit To Construct
PTE	Potential To Emit
SCC	Source Classification Code
scf	Standard Cubic Feet
SIP	State Implementation Plan
SO ₂	Sulfur Dioxide
TSP	Total Suspended Particulates
T/yr	Tons Per Year
µm	Micrometers
VOC	Volatile Organic Compound

FINAL PERMIT

SUMMARY

A 30-day public comment period for the Sinclair Oil Corp., Burley, Idaho facility's proposed Tier I operating permit was held from February 16, 2000, until March 17, 2000, in accordance with IDAPA 58.01.01.364 (*Rules for the Control of Air Pollution in Idaho*).

IDAPA 58.01.01.008.01, defines *affected states* as: "All states; whose air quality may be affected by the emissions of the Tier I source and that are contiguous to Idaho; or that are within 50 miles of the Tier I source."

A review of the site location information included in the permit application indicates that the facility is located within 50 miles of a state border. Therefore, the states of Utah and Nevada were provided an opportunity to comment on the draft Tier I operating permit.

Summary of Comments

No comments were received from any affected state.

Comments were received from EPA Region 10 on March 13, 2000, and the Sinclair Oil Corporation (Sinclair) on March 16, 2000. A copy of the comments received is included in Appendix A of this memorandum.

A hearing was not requested.

Responses to comments are provided in Appendix B of this memorandum.

EPA 45-Day Review

After the public comment period and/or public hearing, EPA was sent the proposed operating permit and the technical analysis memorandum for their 45-day review period. EPA did not provide any comments on the permit.

1. PURPOSE

The purpose of this memorandum is to set out the legal and factual basis for this proposed Tier I operating permit in accordance with IDAPA 58.01.01.362, *Rules for the Control of Air Pollution in Idaho (Rules)*.

The Idaho Department of Environmental Quality (the Department) staff has reviewed the information provided by Sinclair Oil Corporation (Sinclair) regarding the operation of the Sinclair Bulk Gasoline and Distribution facility located near Burley, Idaho. This information was submitted based on the requirements to submit a Tier I operating permit in accordance with IDAPA 58.01.01.300 of the *Rules*.

2. SUMMARY OF EVENTS

On June 26, 1995, the Department received the Tier I operating permit application from Sinclair for their Petroleum Products and Distribution facility near Burley, Idaho.

On August 12, 1995, the Department requested additional information in support of the Tier I operating permit application.

On August 25, 1995, the Department declared the Tier I operating permit application incomplete, and requested the submittal of additional information.

On September 12, 1995, the Department received additional information for the Tier I application.

On November 17, 1995, the Department declared the Tier I operating permit application administratively complete.

The administratively complete Tier I operating permit application remained on file during the development and issuance of a facility-wide Tier II operating permit. The Tier II operating permit was issued on August 23, 1996 to establish synthetic minor (or "area source") status for HAP emissions. The Tier II operating permit exempted the facility from MACT requirements that are applicable to major sources within this particular industrial grouping.

On September 8, 1998, the Department received a Tier I operating permit application update from Sinclair.

On October 30, 1998, the Tier I operating permit application was declared "technically" complete.

A 30-day public comment period for the Sinclair Burley, Idaho, Petroleum Products Storage and Distribution facility draft Tier I operating permit was held from February 16, 2000 to March 17, 2000, in accordance with IDAPA 58.01.01.364 of the Rules. No comments were received from any affected state.

Comments were received from EPA Region 10 on March 13, 2000, and Sinclair on March 16, 2000.

A hearing was not requested.

On May 8, 2002, the Tier I operating permit was sent to EPA Region 10. The permit and memorandum included responses to public comments.

On June 21, 2002, EPA Region 10's 45-day review period ended. No comments were submitted by EPA.

3. BASIS OF THE ANALYSIS

The following documents were relied upon in preparing this memorandum and the Tier I operating permit:

- (1) Tier I Air Permit Application, dated June 23, 1995, and received June 26, 1995, Sinclair Oil Corporation.
- (2) Tier I Air Permit Application Resubmittal, dated June September 18, 1995, and received September 19, 1995, Sinclair Oil Corporation.
- (3) US EPA TANKS2, Storage Tank Emissions Calculation Software, Version 2.0, Emissions Inventory Branch, Office of Air Quality Planning and Standards, U.S. Environmental Protection Agency, September 23, 1983.
- (4) US EPA Protocol for Equipment Leak Emission Estimates, Document # EPA-453/R-95 017.
- (5) Tier II operating permit issued on August 23, 1996, and the Department supporting Technical Memorandum.
- (6) Compilation of Air Pollutant Emission Factors, AP-42, Fifth Edition, January 1995, Office of Air Quality Planning and Standards, United States Environmental Protection Agency.
- (7) Tier I Operating Permit Application Revisions, dated September 1, 1998, and received September 8, 1998 (Samuel B. Greene, P.E., to Susan J. Richards).
- (8) Tier II operating permit Technical Memorandum, dated February 16, 1996 (Darrin Mehr and Wade Woolery to Brian Monson), Titled "Technical Analysis for Proposed Tier II Operating Permit (No.001-00112) sic, Sinclair Oil Corporation (Burley)" Note: mistakenly numbered should have been No.031-00026.
- (9) Issuance of Tier II operating permit Technical Memorandum, dated August 23, 1996 (Darrin Mehr and Wade Woolery to Brian Monson), Titled "Supplemental Technical Analysis for Proposed Tier II Operating Permit (No. 031-00026), Sinclair Oil Corporation (Burley)."
- (10) New Equipment Leak Emission Factors for Petroleum Refineries, Gasoline Marketing, and Oil & Gas Production Operations, U.S. EPA, February 1995.
- (11) Guidance developed by EPA and the Department.
- (12) Title V permits issued by other jurisdictions.
- (13) Documents and procedures developed in the Title V Pilot Operating Permit Program.

4. FACILITY DESCRIPTION

4.1 General Process Description

The facility receives petroleum products through the Chevron supply pipeline originating in Salt Lake City, Utah. Petroleum products consisting of various grades of gasoline and distillate fuel oil are temporarily stored in tanks prior to transfer to mobile carrier tanks for transport and delivery off-site.

The petroleum products are stored in any of seven existing storage tanks. Gasoline is allowed to be stored in four of these tanks, and fuel oil can be stored in any of the seven existing tanks. A "prover" tank is used for flow calibration, and a "trans-mix" tank is used to store process waste products. The petroleum products are transferred from the tanks to carrier tanks by the loading rack system. The petroleum products are delivered off-site by the carrier tanks.

Storage tanks #301, #304, #311, and #321 are capable of storing distillate fuel oil as well as gasoline. Storage tanks #302, #305, and #306 can only store distillate fuel oil.

The mobile carrier tank, generally drawn by a semi tractor, is situated in either of the two loading rack bays where one or more loading rack arms are attached to the carrier tank. Either gasoline or a distillate fuel oil product is transferred from the storage tank to the loading rack system, which delivers the product to the carrier tank. The loading rack arms are designed to load the carrier tanks from the bottom, which reduces the amount of VOCs and HAPs vapors generated compared to the method that uses a top splash loading design. Chemical additives temporarily stored in additive storage tanks may be blended with the gasoline or distillate fuel oil product during loading of the carrier tank. The additives are introduced at the loading rack.

4.2 Facility Classification

The facility is classified as A, in accordance with IDAPA 58.01.01.008.10, for Tier I permitting purposes because the facility has the PTE of 298 T/yr of VOCs. This facility is also major as defined in IDAPA 58.01.01.006.55. The facility is subject to PSD permitting requirements because the facility's PTE is greater than 250 T/yr for VOCs if the facility modifies in a manner that triggers IDAPA 58.01.01.205 (Permit Requirements for New Major Facilities or Major Modifications in Attainment or Unclassifiable Areas). This facility is an area source for HAPs, and is not subject to the Bulk Gasoline Distribution MACT.

4.3 Area Classification

The facility is located within AQCR 63 and is located in Cassia County, which is classified as unclassifiable for all federal and state criteria pollutants (i.e., SO₂, NO_x, CO, PM₁₀, O₃, fluorides, and lead). There are no Class I areas within 10 km of the facility. PSD has been triggered in the area for NO_x on October 25, 1991 and TSP on December 11, 1978.

4.4 Permitting History

Based on the review of the contents of the source file for the Sinclair Burley facility, the following chronological history has been established for the facility's permitting history.

On December 7, 1992, the Department received an application requesting permission to emit hydrocarbons for a pilot test to assess environmental contamination at the Burley site. On December 18, 1992, the Department responded with an exemption letter for the vapor extraction pilot plant project.

Sinclair submitted a site-wide air emissions inventory dated March 24, 1994, in response to an information request letter from the Department.

On April 12, 1994, the Department received a request for an exemption for a PTC for a project replacing the existing top loading rack equipment with bottom loading rack equipment.

On April 22, 1994, the Department notified Sinclair that the proposed project did not require a PTC.

On July 1, 1994, the Department notified Sinclair of the requirement to submit a Tier I operating permit application in the future, and requested that Sinclair submit a preferred application due date, if desired.

On March 13, 1995, the Department received an explanation from Sinclair that the proposed loading rack replacement was in progress. The orientation of the loading rack bays was altered to a parallel arrangement.

On June 26, 1995, the Department received Sinclair's Tier I operating permit application.

On August 12, 1995, the Department requested additional information in support of the Tier I application.

On August 25, 1995, the Department declared the Tier I operating permit application incomplete, and requested the submittal of additional information.

On September 12, 1995, the Department received an application for a Tier II operating permit from Sinclair, for the purpose of establishing the Burley facility as a synthetic minor source of HAPs emissions. Additional information was also submitted with the package for both the Tier I and Tier II operating permit applications. Issuance of the Tier II operating permit was intended to exempt the facility from being subject to the control installation requirements of the Gasoline Distribution MACT.

On September 15, 1995, Sinclair submitted notification of initial applicability to Stage 1 of the Gasoline Distribution MACT.

On October 12, 1995, the Department declared the Tier II operating permit application administratively complete.

On November 17, 1995, the Department declared the Tier I operating permit application administratively complete.

On November 29, 1995, the Department received a submittal of additional information for the Tier I and Tier II operating permit applications from Sinclair. The information package documented the basis of analysis for Sinclair's HAP and VOC emissions.

On November 29, 1995, the Department requested that Sinclair grant the Department a 30-day extension to the timeline on the development of a proposed action for the Tier II operating permit.

On December 4, 1995, the Department received Sinclair's letter that granted the Department a 30-day extension to the timeline.

On January 8, 1996, the Department received an authorization letter from Sinclair granting a 21-day extension to the timeline.

On January 10, 1996, the Department received a submittal of additional information to complete the technical analysis for the Tier II operating permit.

On February 16, 1996, a proposed Tier II operating permit was finalized for a public comment period.

On April 29, 1996, the Department received a formal request to hold issuance of the Burley Tier II operating permit while Sinclair contemplated a revision of the permit's emission limits.

On May 3, 1996, the Department formally notified Sinclair that the request for stay of issuance was honored. On June 17, 1996, the Department received a revised Tier II permit application requesting a lower throughput of gasoline and a higher throughput of distillate fuel. The Tier II permit was revised and submitted for public comment.

On August 23, 1996, the Department issued Sinclair a revised Tier II operating permit that incorporated the changes in product throughput, emission limits, and changes in the Department air quality permitting policies following the date of the initial public comment period.

On December 13, 1996, the Department received a copy of Sinclair's required notification to EPA Region 10 of the Burley, Idaho facility's official status as a non-major source of HAPs emissions. This notification met the requirement of 40 CFR 63.428(a). The facility is therefore, exempted from MACT requirements for Bulk Gasoline Distribution Terminals.

On September 8, 1998, the Department received a submittal dated September 1, 1998, from Sinclair that consisted of an update to the Tier I permit application.

On October 30, 1998, the Department declared the Tier I operating permit application and update complete. Sinclair was notified of the completeness determination in writing.

On February 16, 2000, the draft Tier I operating permit, technical memorandum, and permit application for Sinclair's Burley facility were made available for public comment as required by IDAPA 58.01.01.364.

Written comments were submitted by the Sinclair Oil Company and the EPA Region 10, on March 13, 2000, and March 16, 2000, respectively. No other comments were received. A public hearing was not requested.

The public comment period ended on March 17, 2000.

On May 21, 2001, the Department received an application dated May 18, 2001, for a Tier II operating permit renewal.

No additional permitting actions were discovered in the Department's files. No archived file was available for documentation of permitting, complaint, and compliance history.

4.5 EMISSIONS DESCRIPTION

The facility is a source of VOC and HAP emissions. These pollutants are emitted due to the storage and transfer of gasoline and distillate fuels from storage tanks, the loading rack operation, and other fugitive emissions sources that include valves, piping flanges, and other seals.

4.6 Hazardous Air Pollutants (HAPs)

HAPs are present in the various petroleum products stored and transferred at the facility. HAPs are emitted due to the volatilization of the liquid HAPs into the vapor phase while the products are stored in tanks, transferred through piping, and loaded into carrier tanks (tanker trucks). The largest amount of HAPs are emitted during the transfer of petroleum products from storage tanks to the mobile carrier tanks through the loading rack system.

HAPs emissions are mainly a result of gasoline service. Gasoline has a significantly higher HAPs content in both number of species and amounts in comparison to distillate fuels oils (such as Diesel Fuel #1, #2, etc.). The volatility of gasoline far exceeds that of distillate fuel oils, and thus the actual and potential air emissions are orders of magnitude larger for gasoline products. HAPs emissions for gasoline are based on assumptions used in developing the Tier II operating permit with Sinclair.

The emission estimates of HAPs are based on the permittee's "typical" formulation of petroleum products. In this case, gasoline and distillate fuel oil were the products used in the emissions inventory. For gasoline a typical makeup of HAPs components and an average Reid vapor pressure of 10 psia were used as inputs to the TANKS estimation software. The Tier I operating permit does not create truly enforceable limitations on the individual HAPs species emissions that would require the permittee to sample and analyze the fuel for individual HAP concentrations. The Tier I operating permit also doesn't create enforceable limitations or requirements for the Reid vapor pressure of the gasoline and distillate fuels. The requirements listed in 40 CFR 80 address the regulation of fuels and fuel additives. The requirements of 40 CFR 80 are not applicable requirements for Title V permitting purposes.

The individual HAPs and aggregated HAPs emissions were estimated using the average annual volatility, which equates to a Reid Vapor pressure of 10 psia, and the average HAPs composition based upon past sampling and testing as inputs for EPA's TANKS 2.0 program. The assumed HAPs composition was derived by the permittee during the development of a Tier II synthetic minor operating permit. The purpose of the Tier II operating permit was to create state and federally enforceable limitations on individual and aggregated HAPs emissions, and exempt the facility from being subject to the requirements of 40 CFR 63 – Subpart R (National Emission Standards for Gasoline Distribution Facilities (Bulk Gasoline Terminals and Pipeline Breakout Stations)).

TANKS 2.0 is a calculation program built upon equations and assumptions documented in EPA's AP-42 compilation of emission factors. Physical property data for the organic liquids was developed by EPA and the American Petroleum Institute (API). Physical design data and local climatic data are also included in the estimation software. The Tier II operating permit, and hence, the Tier I operating permit, adequately limit the

individual HAP and aggregated HAPs emissions by establishing annual emission limits based on throughput limitations and the assumptions utilized in the estimation software for individual and aggregated HAPs emissions.

TANKS 2.0 software was used as the basis for the Tier II operating permit's emissions and product throughput limitations. TANKS 2.0 has been superseded by more up-to-date versions of the software. The current version is titled TANKS 4.09.b. The original Tier II operating permit expired on August 24, 2001, and Sinclair applied for a Tier II operating permit renewal prior to the permit's expiration. The requirements of the expired Tier II operating permit will be used to establish the applicable requirements in the Tier I operating permit. The Tier I operating permit will need to be reopened at some point to incorporate any items from the Tier II operating permit which differ from the existing Tier I operating permit.

4.1 FACILITY-WIDE POTENTIAL TO EMIT REGULATED AIR POLLUTANTS¹

Emission Unit #	Emission Unit Identification/Description	Potential to Emit VOCs (T/yr)	Potential to Emit Aggregated HAPs (T/yr)
1	Tank 301	2.26	0.097
2	Tank 304	2.26	0.097
3	Tank 311	2.26	0.097
4	Tank 321	2.26	0.097
5	Tank 321	0.41	0.010
6	Tank 305	0.41	0.010
7	Tank 306	0.41	0.010
9	Prover Tank	0.21	0.006
10	Loading Rack – Gasoline Service	283	7.64
	Loading Rack – Distillate Fuel Oil Service	3.38	0.086
11	Fugitive Emissions	1.26	0.209
	Total Annual Emissions	298	8.35

¹ Taken from Tier II operating permit issued 8/31/96.

A facility-wide breakdown of HAPs emissions is included below.

4.2 FACILITY-WIDE POTENTIAL TO EMIT HAPS

POLLUTANT	POTENTIAL EMISSIONS (T/yr)
Aggregated Hazardous Air Pollutants (HAPs)	8.38
Individual HAPs: Benzene	1.60
Ethyl benzene	0.17
Hexane	2.56
Naphthalene	0.0053
Toluene	2.39
Trimethylpentane 2, 2, 4 (Iso-Octane)	0.58
Xylenes (isomers m-, o-, and p- combined)	1.07

Potential emissions of any individual HAP are limited below 10 T/yr. Potential emissions of aggregated HAPs are limited below 25 T/yr. The facility is regarded as an "area" (or non-major) HAP source, and is exempted from being subject to 40 CFR 63 – Subpart R. The facility is a major source for VOC emissions.

5. REGULATORY ANALYSIS

5.1 Facility-Wide Applicable Requirements

5.1.1 Fugitive Particulate Matter - IDAPA 58.01.01.650-651

5.1.1.1 Requirement

Facility-wide Condition 1.1 states that all reasonable precautions shall be taken to prevent particulate matter from becoming airborne in accordance with IDAPA 58.01.01.650-651.

5.1.1.2 Compliance Demonstration

Facility-wide Condition 1.2 states that the permittee is required to monitor and maintain records of the frequency and the methods used by the facility to reasonably control fugitive particulate emissions. IDAPA 58.01.01.651 gives some examples of ways to reasonably control fugitive emissions which include using water or chemicals, applying dust suppressants, using control equipment, covering trucks, paving roads or parking areas, and removing materials from streets.

Facility-wide Condition 1.3 requires that the permittee maintain a record of all fugitive dust complaints received. In addition, the permittee is required to take appropriate corrective action as expeditiously as practicable after a valid complaint is received. The permittee is also required to maintain records that include the date that each complaint was received and a description of the complaint, the permittee's assessment of the validity of the complaint, any corrective action taken, and the date the corrective action was taken.

To ensure that the methods being used by the permittee to reasonably control fugitive particulate matter emissions whether or not a complaint is received, Facility-wide Condition 1.4 requires that the permittee conduct periodic inspections of the facility. The permittee is required to inspect potential sources of fugitive emissions during daylight hours and under normal operating conditions. If the permittee determines that the fugitive emissions are not being reasonably controlled the permittee shall take corrective action as expeditiously as practicable. The permittee is also required to maintain records of the results of each fugitive emission inspection.

Both Facility-wide Conditions 1.3 and 1.4 require the permittee to take corrective action as expeditiously as practicable. In general, the Department believes that taking corrective action within 24 hours of receiving a valid complaint or determining that fugitive particulate emissions are not being reasonably controlled meets the intent of this requirement. However, it is understood that, depending on the circumstances, immediate action or a longer time period may be necessary.

5.1.2 Control of Odors - IDAPA 58.01.01.775-776

5.1.2.1 Requirement

Facility-wide Condition 1.5 and IDAPA 58.01.01.776 both state that: "No person shall allow, suffer, cause or permit the emission of odorous gases, liquids or solids to the atmosphere in such quantities as to cause air pollution." This condition is currently considered federally enforceable until such time it is removed from the State Implementation Plan (SIP), at which time it will be a state-only enforceable requirement.

5.1.2.2 Compliance Demonstration

Facility-wide Condition 1.6 requires the permittee to maintain records of all odor complaints received. If the complaint has merit, the permittee is required to take appropriate corrective action as expeditiously as practicable. The records are required to contain the date that each complaint was received and a description of the complaint, the permittee's assessment of the validity of the complaint, any corrective action taken, and the date the corrective action was taken.

Facility-wide Condition 1.6 requires the permittee to take corrective action as expeditiously as practicable. In general, the Department believes that taking corrective action within 24 hours of receiving a valid odor complaint meets the intent of this requirement. However, it is understood that, depending on the circumstances, immediate action or a longer time period may be necessary.

5.1.3 Visible Emissions - IDAPA 58.01.01.625

5.1.3.1 Requirement

IDAPA 58.01.01.625 and Facility-wide Condition 1.7 states that "(No) person shall discharge any air pollutant to the atmosphere from any point of emission for a period or periods aggregating more than three minutes in any 60-minute period which is greater than 20% opacity as determined . . ." by IDAPA 58.01.01.625. This provision does not apply when the presence of uncombined water, NO_x, and/or chlorine gas are the only reason(s) for the failure of the emission to comply with the requirements of this rule. This condition was not included in the draft Tier I operating permit that underwent public comment, however, it is being included in the proposed Tier I operating permit.

5.1.3.2 Compliance Demonstration

To ensure reasonable compliance with the visible emissions rule, Facility-wide Condition 1.8 requires that the permittee conduct routine visible emissions inspections of the facility. The permittee is required to inspect potential sources of visible emissions, during daylight hours and under normal operating conditions. The visible emissions inspection consists of a see/no see evaluation for each potential source of visible emissions. If any visible emissions are present from any point of emission covered by this section, the permittee must either take appropriate corrective action as expeditiously as practicable, or perform a Method 9 opacity test in accordance with the procedures outlined in IDAPA 58.01.01.625. A minimum of thirty observations shall be recorded when conducting the opacity test. If opacity is determined to be greater than 20% for a period or periods aggregating more than three minutes in any 60-minute period, the permittee must take corrective action and report the exceedence in its annual compliance certification and in accordance with the excess emissions rules in IDAPA 58.01.01.130-136. The permittee is also required to maintain records of the results of each visible emissions inspection and each opacity test when conducted. These records must include the date of each inspection, a description of the permittee's assessment of the conditions existing at the time visible emissions are present, any corrective action taken in response to the visible emissions, and the date corrective action was taken.

It should be noted that if a specific emission unit has a compliance demonstration method for visible emissions that differs from Facility-wide Condition 1.8, then that specific compliance demonstration method overrides the requirement of condition 1.8. Permit Condition 1.8 is intended for small sources that would generally not exhibit any visible emissions.

Facility-wide Condition 1.8 requires the permittee to take corrective action as expeditiously as practicable. In general, the Department believes that taking corrective action within 24 hours of discovering visible emissions meets the intent of this requirement. However, it is understood that, depending on the circumstances, immediate action or a longer time period may be necessary.

5.1.4 Startup, Shutdown, Scheduled Maintenance, Safety Measures, Upset and Breakdown-IDAPA 58.01.01.130-136

5.1.4.1 Requirement

Facility-wide Condition 1.9 requires that the permittee comply with the requirements of IDAPA 58.01.01.130-136 for startup, shutdown, scheduled maintenance, safety measures, upset, and breakdowns. This section is fairly self-explanatory and no additional detail is necessary in this technical analysis. It should; however, be noted that subsections 133.02, 133.03, 134.04, and 134.05 are not specifically included in the permit as applicable requirements. These provisions of the Rules only apply if the permittee anticipates requesting consideration under subsection 131.02 of the Rules to allow the Department to determine if an enforcement action to impose penalties is warranted. Section 131.01 states ". . . The owner or operator of a facility or emissions unit generating excess emissions shall comply with Sections 131, 132, 133.01, 134.01, 134.02, 134.03, 135, and 136, as applicable. If the owner or operator anticipates requesting consideration under Subsection 131.02, then the owner or operator shall also comply with the applicable provisions of Subsections 133.02, 133.03, 134.04, and 134.05." Failure to prepare or file procedures pursuant to

Sections 133.02 and 134.04 is not a violation of the Rules in and of itself, as stated in subsections 133.03.a and 134.06.b. Therefore, since the permittee has the option to follow the procedures in Subsections 133.02, 133.03, 134.04, and 134.05; and is not compelled to, the subsections are not considered applicable requirements for the purpose of this permit and are not included as such.

5.1.4.2 Compliance Demonstration

The compliance demonstration is contained within the text of Facility-wide Condition 1.9. No further clarification is necessary here.

5.1.5 Excess Emissions

The permittee is required to comply with the provisions for excess emissions specified by IDAPA 58.01.01.130-136.

According to the permit application materials, the facility has no startup or shutdown excess emissions. The facility's air pollutant emissions are not controlled by any emissions control devices that are affected by startup, shutdown, or scheduled maintenance. All sources emit the same amount of pollutants during startup, regular operation, and shutdown.

Excess emissions due to maintenance activities include:

- pipe cleaning;
- pipe pressure testing;
- gasket material replacement;
- storage tank cleaning;
- instrument maintenance;
- pump maintenance.

The maintenance activities occur infrequently, and emissions are minimized by using the practices established within the petroleum industry for these activities. The requirements and procedures concerning excess emission procedures are specifically addressed by Permit Condition 1.9 in the facility-wide conditions section.

5.1.6 Open Burning

This facility's operating practices would preclude open burning from ever taking place on site due to the explosion hazard caused by open burning. However, the permit contains the standard Facility-wide Condition 1.12. The regulation is found at IDAPA 58.01.01.600-616 and establishes the restrictions and allowances for open burning.

5.1.7 Renovation/Demolition

The permittee is required to comply with the applicable requirements of the asbestos NESHAP when conducting any renovation or demolition activities at the facility. The standard requirement for 40 CFR Part 61, Subpart M, was included in the permit as condition 1.13.

5.1.8 Chemical Accident Prevention Provisions

Clean Air Act Section 112(r) Risk Management Plan

On January 6, 1998, the EPA published the final rule for 40 CFR Part 68 - List of Regulated Substances and Thresholds for Accidental Release Prevention in the federal register. Gasoline has been exempted from the requirement of submitting a formal risk management plan. The summary of this action can be found on the EPA website at the following site address (as of the date of this memorandum):

<http://www.epa.gov/fedrgstr/EPA-AIR/1998/January/Day-06/a267.htm>

This exemption was contained in the January 6, 1998 Volume 63, Number 3, pages 639-645, of the Federal Register. The risk management plan applicability threshold listed in 40 CFR 68.115(b) was modified to exempt flammable substances in gasoline used as fuel for internal combustion engines. Thus, if the substances are exempted from any applicability determination, it is not subject to the risk management plan reporting requirement. The basis for this exemption is laid out as follows:

40 CFR 68 - Subpart F - Regulated Substances for Accidental Release Prevention establishes the list of the substances subject to the 112(r) Risk Management Plan requirements. Section 40 CFR 60.115(b) states:

- *For the purposes of determining whether more than a threshold quantity of a regulated substance is present at a stationary source, the following exemptions apply:"*
- *40 CFR 68.115(b)(2)(ii) Gasoline. Regulated substances in gasoline, when in distribution or related storage for use as fuel for internal combustion engines, need not be considered when determining whether more than a threshold quantity is present at a stationary source.*

The standard language for a facility not currently subject to risk management plan requirements was added in response to EPA Region 10's public comment.

5.1.9 Recycling and Emission Reductions

The standard permit condition for recycling of refrigerants is included in Permit Condition 1.22. This requirement addresses the steps used to minimize atmospheric ozone layer depletion.

5.1.10 Fuel-Burning Equipment

This facility has not identified any fuel burning equipment that is subject to the grain loading standards specified by IDAPA 58.01.01.675, in its Tier I operating permit application.

The Tier I operating permit does not contain the grain loading emission standards or any compliance demonstrations as applicable requirements. If the facility installs any such equipment in the future, the Tier I operating permit may need to be revised to reflect this requirement.

5.1.11 Fuel-Sulfur Content

The facility is subject to the state implementation plan's limitation on sulfur content in distillate fuels. The permittee identified that the facility distributes distillate fuels Grades 1 and 2. Permit Condition 1.16 contains the applicable requirement of IDAPA 58.01.01.728, and reads:

1.16 *No person shall sell, distribute, use, or make available for use any distillate fuel oil containing more than the following percentages of sulfur:*

1.16.1 *ASTM Grade 1 fuel oil - 0.3 percent by weight.*

1.16.2 *ASTM Grade 2 fuel oil - 0.5 percent by weight.*

Compliance will be demonstrated by either of two methods specified in Permit Condition 1.17. The method used by Sinclair must be specified in a logbook. The first method listed in 1.17.1 consists of a fuel sampling and sulfur content analysis for each shipment of distillate fuel delivered to the facility from the petroleum product pipeline. The test results must be kept in a log and the supporting information must be kept on-site. The minimum duration for record retention and minimum recordkeeping content is specified by Permit Condition 1.11. Sampling and testing methods may be revised as allowed by IDAPA 58.01.01.157--Test Methods and Procedures.

Sinclair's other option for demonstrating compliance is to obtain and maintain documentation of the actual sulfur content in weight percent for each shipment received from the refinery that manufactured the distillate fuel oil.

5.1.12 NSPS

This facility operates several sources that have a NSPS promulgated for that source category. Loading rack operations are covered by 40 CFR 60 Subpart XX. The initial construction of the loading pre-dated the applicability of this standard. EPA's public comment asked why the NSPS was not triggered in 1994 when Sinclair replaced the loading rack.

The loading rack was not replaced in 1994. Rather, top loading rack equipment was replaced with bottom loading rack equipment, resulting in an emissions decrease. In a letter dated April 12, 1994, the Department notified Sinclair in writing that this proposed project was not a modification and that a permit to construct was not required. Based upon this information, PSD was not triggered. The information provided by Sinclair to EPA in the August 13, 2000, submittal indicates that the cost of alterations to the loading rack was less than 50% of the total capital cost of replacement of all equipment associated with the loading rack system. The equipment listed in the NSPS that is considered loading rack equipment includes "...loading arms, pumps, meters, shutoff valves, and other piping and valves necessary to fill delivery tank trucks," per 40 CFR 60.501. Consequently, NSPS Subpart XX emissions control requirements do not apply to the loading rack.

NSPS Subparts K, Ka, or Kb do not apply to the storage vessels (tanks) listed in this permit. This is based upon information provided by the permittee.

5.1.13 NESHAPS – 40 CFR 61 AND 63

Sinclair's facility is in a source category regulated by the Bulk Gasoline and Distribution MACT, per 40 CFR 63 – Subpart R. The Facility is not subject to the MACT requirements at this time because the facility is complying with all state and federally enforceable limitations on its potential to emit HAPs. The Haps limitations were created by issuance of a Tier II synthetic minor operating permit on August 23, 1996. The Tier I Op contains these emissions limitations as applicable requirements, which maintain the facility-wide potential to emit below the applicability threshold of 10T/yr for a single HAP, and 25 T/yr for any combination of HAPs.

5.1.14 Compliance Testing

The permittee is required to demonstrate compliance with the sulfur content standards for distillate fuels specified by IDAPA 58.01.01.728 according to either of the methods listed in Permit Condition 1.17.1 or 1.17.2.

The procedures listed in Permit Condition 1.17.1 constitute on-going sampling and testing for each shipment of distillate fuel oil meeting ASTM Grade 1 or ASTM Grade 2 (commonly referred to as #1 or #2 distillate, respectively).

No other compliance testing has been specified in the Tier I operating permit.

5.1.15 Test Methods

The permittee is required to test for sulfur content in fuels if the first of the two options is selected as the method of compliance demonstration for the standards listed in Permit Condition 1.16.

1.17.1 *The permittee shall determine the sulfur content of each shipment of distillate fuel received by the facility. The reference test method for measuring fuel sulfur content shall be by ASTM method, D129-95 Standard Test for Sulfur in Petroleum Products (General Bomb Method) or such comparable and equivalent method approved in accordance with Subsection 157.02.d. Test methods and*

procedures shall comply with Section 157. The results of each test performed shall be recorded in a log. The supporting analysis information shall also be kept onsite; or

- 1.17.2** *The permittee shall obtain documentation of the sulfur content analysis of each shipment of distillate fuel from the refinery that produced the fuel. The documentation shall clearly state the sulfur content in weight percent of sulfur present in the fuel sample and shall reference the method of analysis used to determine the sulfur content in the fuel oil.*

Permit Condition 17.1 allows the permittee to formally request an alternative testing method to ASTM D129-95 - Standard Test for Sulfur in Petroleum Products. The permittee may wish to alter the method due to testing cost considerations and updated test method procedures. In any case, the method allowed should accurately quantify the sulfur content. The request for a change must be formally submitted to the Department in accordance with IDAPA 58.01.01.157 procedures, and approval must be granted by the Department prior to use in establishing compliance with the standard.

5.1.16 Reports and Certifications

Permit Condition 1.10 addresses the timeliness of submittals. The permittee is allowed up to 30 days after the date of the specified reporting period to submit the reports, compliance certifications, and other notifications.

Monitoring reports are required to be submitted over every six months as specified by General Provision 24.

General Provision 21 specifies the initial and subsequent compliance certifications as an annual submittal, unless otherwise required by an applicable requirement.

5.1.17 Monitoring and Recordkeeping

The permittee is required to comply with several permit conditions addressing monitoring and recordkeeping. The standard facility-wide permit condition has been included as Permit Condition 1.11, which reads:

The permittee shall maintain sufficient recordkeeping to assure compliance with all of the terms and conditions of this operating permit. Recording of monitoring information shall include, but not be limited to: (a) the date, place, and times of sampling or measurements; (b) the date analyses were performed; (c) the company or entity that performed the analyses; (d) the analytical techniques or methods used; (e) the results of such analyses; and (f) the operating conditions existing at the time of sampling or measurement. All monitoring records and support information shall be retained for a period of at least five years from the date of the monitoring sample, measurement, report, or application. Supporting information includes, but is not limited to, all calibration and maintenance records and all original strip-chart recordings for continuous monitoring instrumentation and copies of all reports required by this permit. All records required to be maintained by this permit shall be made available in either hard copy or electronic format to Department representatives upon request.

Permit Condition 1.11 requires the permittee to maintain the necessary documentation and identify the methods used to determine compliance with permit conditions. This information will be used for the facility's compliance certification, required in General Provision 21.

The permittee is required to monitor and record the fuel type (gasoline or distillate fuel) and throughput of each fuel to each of the tanks and the loading rack. This information is to be compiled on a monthly basis for each emission unit, and this information will be used to demonstrate compliance with the following:

- Fuel type requirements for the storage tanks allowed to only store distillate fuel;
- 12-month rolling annual fuel throughput limitations;
- 12-month rolling annual emissions limitations on VOCs and HAPs.

One of EPA's comments stated that a compliance schedule is needed if fuel monitoring equipment requirements in the facility's Tier II operating permit had not been met, or a discussion if they had. This paragraph is the required discussion. Because the facility has certified compliance, it was assumed that the equipment has already been installed and calibrated. Therefore, the current Tier I operating permit only requires the facility to maintain and operate the equipment required in their Tier II operating permit. The monitoring equipment has already been installed to monitor the throughput of the gasoline or distillate fuel to the storage tanks and the loading rack. Permit Conditions 2.7, 3.7, 4.7, and 5.7 reflect the monitoring equipment requirement.

The emissions unit identified as the Prover Tank is itself a calibration device. This tank's exact volume is known, and is used to periodically calibrate the flowmeter devices. The flowmeter monitors distillate and gasoline throughputs to support the monitoring and recordkeeping requirements.

6. DISCRETE EMISSIONS UNITS

6.1 Gasoline Storage Tanks

The storage tanks are grouped in the permit according to type of fuel each tank is allowed to store. Tank# 301, 304, 311, and 321 store either gasoline or distillate fuel oil (or less volatile petroleum products), as initially established in the Tier II operating permit.

6.1.1 Emission Description

Each of the tanks in this group is equipped with an external floating roof to control VOCs and HAPs emissions. VOCs and HAPs are emitted primarily due to standing and working losses. Standing losses are due primarily to ambient temperature and pressure changes. The process of filling the tank with petroleum products causes the amount of vapor present in the tank that is displaced by the liquid to be released to the atmosphere. These VOCs and HAPs emissions are referred to as working losses.

6.1.2 Applicable Requirements

Several individual applicable requirements are used to create the enforceable synthetic minor emission limits for the annual emission limits on VOCs and aggregated HAPs emissions for storage tanks 301, 304, 311, and 321. Individual HAP limitations, such as benzene and xylenes, were included in the permit analysis but not as permit limitations. The specific applicable requirements which are emission limits for each of these tanks are 2.26 T/yr for VOCs, and 0.097 T/yr of aggregated HAPs.

The associated applicable requirement for the pollutant emission limits is a rolling 12 month gasoline throughput limitation which is applied to each tank individually. The throughput limit of 86,359,000 U.S. gallons per year (where a year is any consecutive 12 month period) inherently limits the individual HAPs emissions, and directly limits the aggregated HAPs and VOCs emissions. Each tank's throughput limitation is an individual applicable requirement, and actually is the effective method for limiting air pollutant emissions.

The permittee may store either gasoline, or distillate fuel oil petroleum products (or less volatile petroleum products), but the allowable emissions reflect worst case material, which is gasoline. The permittee is also required to "...maintain and operate fuel monitoring equipment to monitor the fuel throughput for each tank."

6.1.3 Compliance Determination

The Tier II operating permit established operating requirements for the permittee to monitor the type of fuel (gasoline or distillate). The permittee is required to monitor the fuel type even though the worst case assumption of all fuel throughput being gasoline was utilized in developing the 1996 Tier II operating permit's emission limits. The permittee will also be required to monitor fuel throughput for each tank, with the data to be compiled monthly, and must demonstrate compliance with a 12 month rolling summation limit.

This summation value must be below the limitation of 86,395,000 U.S. gallons of petroleum product per year. This surrogate parameter will establish the compliance or non-compliance status for each tank. These requirements adequately fulfill the Title V requirement to establish a reasonable assurance of compliance by following the guidelines of periodic monitoring and recordkeeping.

The permittee must also maintain and operate fuel monitoring equipment to determine what the fuel throughput actually is.

6.1.4 Emission Limits and Standards Authority

The citations for the emission limit authority are Tier II operating permit No.031-00026, issued August 23, 1996, and the authority under which that permit was issued, namely IDAPA 58.01.01.401.01(d).

6.1.5 Monitoring Requirements

The Tier I operating permit will incorporate the existing monitoring and recordkeeping requirements from the Tier II operating permit. The permittee will be required monitor the following information:

the type of product (gasoline or distillate fuel oil);
the quantity of throughput (U.S. gallons)

6.1.6 Testing Requirements

There are no testing requirements which specifically apply to these tanks.

6.1.7 Recordkeeping Requirements

The permittee must record the information listed in Section 6.1.5, and then compile the information on a monthly basis.

Standard requirements for recordkeeping of monitoring information must include the following items:

- The date, place (as defined in the Tier I operating permit) and time of sampling or measurement;
- The date(s) analyses were performed;
- The company or entity that performed the analyses;
- The analytical techniques or methods used;
- The results of such analyses; and
- The operating conditions existing at the time of sampling or measurement.

All monitoring records and support information must be retained for a period of at least five years from the date of the monitoring sample, measurement, report or application.

6.1.8 Reporting Requirements

The permittee must submit certified semi-annual reports of all required monitoring listed above in Section 6.1.5. Deviations are to be noted by the permittee and the corrective action(s) taken must be included in the semi-annual report.

6.2 Distillate Fuel Oil Storage Tanks

The storage tanks are grouped in the permit according to type of petroleum product that the tanks are allowed to store. These tanks store distillate fuel oil and are designated as follows:

EU#5 - Tank #302
EU#7 - Tank #306

EU#6 - Tank #305

6.2.1 Emission Description

Each of the tanks in this group is a fixed roof design. VOCs and HAPs are emitted due to standing and working losses. Standing losses are due primarily to ambient temperature and pressure changes. The process of filling the tank with petroleum products causes the amount of vapor present in the tank that is displaced by the filling liquid to be released to the atmosphere. These VOCs and HAPs emissions are referred to as working losses.

6.2.2 Applicable Requirement

Several individual applicable requirements are used to create the enforceable synthetic minor emission limits for emission limits on VOCs and aggregated HAPs emissions for storage tanks 302, 305, and 306. Individual HAP limitations, such as benzene and xylenes, were included in the permit analysis but not as permit limitations. The specific applicable requirements which are emission limits for each of these tanks are 0.41 T/yr for VOCs, and 0.010 T/yr of aggregated HAPs.

The associated applicable requirement for the pollutant emission limits is a rolling 12 month gasoline throughput limitation is applied to each tank individually. The throughput limit of 155,599,500 US gallons per year (where a year is any consecutive 12 month period) inherently limits the individual HAPs emissions, and directly limits the aggregated HAPs and VOCs emissions. Each tank's throughput limitation is an individual applicable requirement.

The permittee may store distillate fuel oil. Allowable emissions reflect distillate fuel oil as the process material. The permittee is also required to "...maintain, and operate fuel monitoring equipment to monitor the fuel throughput for each tank."

6.2.3 Compliance Determination

The Tier I operating permit incorporates the Tier II operating permit's operating, monitoring, and recordkeeping requirements. The permittee must monitor the type of fuel (distillate) and fuel throughput for each tank, with the data to be compiled monthly for use in demonstrating compliance with a 12 month rolling summation limit. Each 12 month summation value must be below the 155,599,500 U.S. gallon of petroleum product per year throughput limitation. This surrogate parameter will establish the compliance or non-compliance status for each tank. These requirements adequately fulfill the Title V requirement to establish a reasonable assurance of compliance by following the guidelines of periodic monitoring and recordkeeping.

The permittee must also maintain and operate fuel monitoring equipment to determine what the fuel throughput actually is.

6.2.4 Emission Limits and Standards Authority

The citations for the emission limit authority are Tier II operating permit No.031-00026, issued August 23, 1996, and the authority under which that permit was issued, namely IDAPA 58.01.01.401.01(d).

6.2.5 Monitoring Requirements

The Tier I operating permit will incorporate the existing monitoring and recordkeeping requirements. The Tier II operating permit required that the permittee monitor the following information:

- the type of product (distillate fuel oil);
- the quantity (U.S. gallons) of throughput

6.2.6 Testing Requirements

There are no testing requirements which specifically apply to these tanks.

6.2.7 Recordkeeping Requirements

The permittee must record the information listed in section 6.2.5, and then compile the information on a monthly basis.

Standard requirements for recordkeeping of monitoring information must include the following items:

- The date, place (as defined in the Tier I operating permit) and time of sampling or measurements;
- The date(s) analyses were performed;
- The company or entity that performed the analyses;
- The analytical techniques or methods used;
- The results of such analyses; and
- The operating conditions existing at the time of sampling or measurement.

All monitoring records and support information must be retained for a period of at least five years from the date of the monitoring sample, measurement, report or application.

6.2.8 Reporting Requirements

The permittee must submit certified semi-annual reports of all required monitoring listed above in Section 6.2.5. Deviations are to be noted by the permittee and the corrective action(s) taken must be included in the semi-annual report.

6.3 Prover Tank

The prover tank is identified as EU #9, or Tank #300.

6.3.1 Emission Description

This tank is a fixed roof tank which is used to calibrate the fuel monitoring equipment used by comparing the monitoring equipment's reading against a known tank volume. VOCs and HAPs are emitted due to standing and working losses. Standing losses are due primarily to ambient temperature and pressure changes. Standing losses would be minimal as this tank is not intended for long term storage. The process of filling the tank with petroleum products causes the amount of vapor present in the tank that is displaced by the liquid to be released to the atmosphere. These VOCs and HAPs emissions are referred to as working losses.

6.3.2 Applicable Requirements

Several individual applicable requirements are used to create the enforceable synthetic minor emission limits for the hourly and annual emission limits on VOCs and aggregated HAPs emissions for the prover tank. Individual HAP limitations, such as benzene and xylenes, were included in the permit analysis but not as permit limitations. The specific applicable requirements which are emission limits for the tank are 0.21 T/yr for VOCs, and 0.006 T/yr of aggregated HAPs. These are extremely small emissions, and the levels easily qualify for treatment as insignificant activities under IDAPA 58.01.01.317; however, the emission unit was subject to applicable requirements from the Tier II operating permit which must be included in the Title V permit.

The associated applicable requirement for the pollutant emission limits is a rolling 12 month gasoline throughput limitation is applied to each tank individually. The throughput limit of 220,200 U.S. gallons per year (where a year is any consecutive 12 months) inherently limits the individual HAPs emissions, and directly limits the aggregated HAPs and VOCs emissions. The tank's throughput limitation is an individual applicable requirement.

The permittee may store either gasoline or distillate fuel oil petroleum products, but the allowable emissions reflect worst case material, which is gasoline.

The permittee is also required to "... maintain and operate fuel monitoring equipment to monitor the fuel throughput for this tank."

6.3.3 Compliance Determination

The Tier II operating permit established operating requirements for the permittee to monitor the type of fuel (gasoline or distillate). The permittee is required to monitor the fuel type even though the worst case assumption of all fuel throughput being gasoline was utilized in developing the 1996 Tier II operating permit's emission limits. The permittee is also required to monitor fuel throughput for the tank, with the data to be compiled monthly, and must demonstrate compliance with a 12 month rolling summation limit. This summation value must be below the throughput limitation of 220,200 U.S. gallons of petroleum product per year. This surrogate parameter will establish the compliance or non-compliance status for the prover tank. These requirements adequately fulfill the Title V requirement to establish a reasonable assurance of compliance by following the guidelines of periodic monitoring and recordkeeping.

The permittee must also maintain, and operate fuel monitoring equipment to determine what the fuel throughput actually is (the prover tank itself actually provides a check for the calibration of the monitoring equipment).

6.3.4 Emission Limits and Standards Authority

The citations for the emission limit authority are Tier II operating permit No.031-00026, issued August 23, 1996, and the authority under which that permit was issued, namely IDAPA 58.01.01.401.01(d).

6.3.5 Monitoring Requirements

The Tier I operating permit will incorporate the existing monitoring and recordkeeping requirements from the Tier II operating permit. The Tier I operating permit requires that the permittee record the following information and compile the information monthly:

- the type of product (gasoline or distillate fuel oil);
- the throughput quantity (U.S. gallons)

6.3.6 Testing Requirements

There are no testing requirements which specifically apply to this tank.

6.3.7 Recordkeeping Requirements

The permittee must record the information listed in section 6.3.5, and then compile the information on a monthly basis.

Standard requirements for recordkeeping of monitoring information must include the following items:

- The date, place (as defined in the Tier I operating permit) and time of sampling or measurements;
- The date(s) analyses were performed;
- The company or entity that performed the analyses;
- The analytical techniques or methods used;
- The results of such analyses; and
- The operating conditions existing at the time of sampling or measurement.

All monitoring records and support information must be retained for a period of at least five years from the date of the monitoring sample, measurement, report or application.

6.3.8 Reporting Requirements

The permittee must submit certified semi-annual reports of all required monitoring listed above in Section 6.3.5. Deviations are to be noted by the permittee and the corrective action(s) taken must be included in the semi-annual report.

6.4 Loading Rack

The loading rack is also identified as EU #10.

6.4.1 Emission Description

Emissions estimates were established using the permittee's requested throughputs of gasoline and distillate fuel oil. The assumptions on gasoline volatility and HAPs contents are identical to those used to estimate emissions and set emission limits for the storage tanks. EPA AP-42 Section 5.2 - Transportation and Marketing of Petroleum Liquids, dated January 1995, was used to estimate the loading rack emissions. The error range for this calculation method is + or - 30%. The loading rack is the single largest source of emissions at this facility. The loading rack currently used at the Sinclair facility is a bottom fill design that reduces air emissions during the carrier tank loading process compared to top fill splash loading operations.

6.4.2 Applicable Requirements

Several individual applicable requirements are used to create the enforceable synthetic minor emission limits for the emission limits on VOCs and aggregated HAPs emissions for the loading rack. Gasoline distribution and distillate fuel oil distribution were separated from each other in the Tier II operating permit due to differences in the materials' physical properties and throughput limitations.

As stated previously, individual HAP limitations, such as benzene and xylenes, were included in the permit analysis but not as permit limitations. The specific applicable requirements which are emission limits for the loading rack are:

Table 6.1 LOADING RACK EMISSION LIMITS

Fuel Type	VOGs (T/yr)	Aggregated HAPs (T/yr)
Gasoline	283.05	7.64
Distillate fuel oil	3.38	0.086

The associated applicable requirement for the pollutant emission limits is a rolling 12 month gasoline throughput limitation applied to the loading rack for gasoline and distillate fuel oil individually. The throughput limitations inherently limit the HAPs emissions, and directly limit the aggregated HAPs and VOCs emissions. The permittee is limited to 107,310,000 U.S. gallons of gasoline, and 462,996,000 U.S. gallons of distillate fuel oil.

The permittee is also required to "...maintain, and operate fuel monitoring equipment to monitor the fuel throughput for the loading rack operation."

6.4.3 Compliance Determination

The Tier II operating permit established operating requirements for the permittee to monitor the type of fuel (gasoline or distillate) and the quantity of fuel dispensed through the loading rack. The data must be compiled monthly, and must demonstrate compliance with a 12 month rolling sum limitation. The value must be below the throughput values listed above in Section 6.4.2. This surrogate parameter will establish the compliance or non-compliance status for the loading rack emission unit. These requirements adequately fulfill the Title V requirement to establish a reasonable assurance of compliance by following the guidelines of periodic monitoring and recordkeeping.

The permittee must also maintain, and operate fuel monitoring equipment to verify fuel throughput.

6.4.4 Emission Limits and Standards Authority

The citations for the emission limit authority are Tier II operating permit No.031-00026, issued August 23, 1996, and the authority under which that permit was issued, namely IDAPA 58.01.01.401.01(d).

6.4.5 Monitoring Requirements

The Tier I operating permit will incorporate the existing monitoring and recordkeeping requirements from the Tier II operating permit. The Tier I operating permit requires that the permittee record the following information:

- the type of product (gasoline or distillate fuel oil);
- the throughput quantity (U.S. gallons)

6.4.6 Testing Requirements

There are no testing requirements which specifically apply to the loading rack.

6.4.7 Recordkeeping Requirements

The monitoring information must be recorded by the permittee and compiled monthly.

Standard requirements for recordkeeping of monitoring information must include the following items:

- The date, place (as defined in the Tier I operating permit) and time of sampling or measurements;
- The date(s) analyses were performed;

- The company or entity that performed the analyses;
- The analytical techniques or methods used;
- The results of such analyses; and
- The operating conditions existing at the time of sampling or measurement.
- The permittee is required to retain all monitoring records and support information for a period of at least five years from the date of the monitoring sample, measurement, report or application.

6.4.8 Reporting Requirements

The permittee must submit certified semi-annual reports of all required monitoring listed above in Section 6.4.5. Deviations are to be noted by the permittee and the corrective action(s) taken must be included in the semi-annual report.

7. INSIGNIFICANT ACTIVITIES

Listed below are the insignificant activities described by the source in accordance with IDAPA 58.01.01.317:

Table 7.1 INSIGNIFICANT ACTIVITIES

Emissions Unit or Activity Description	Insignificant Activities	
	Section Citation	IDAPA 58.01.01.317.01.b.1 And Description
Petroleum product additives tanks and handling	(3)	VOC storage tanks less than 10,000 gallons capacity and vapor pressure < 80 mm Hg at 21 degrees Celsius
Petroleum product sampling	(1)	Operation of VOC storage tanks < 260 gallons capacity
Maintenance activities	(30)	Applicable Limits: less than 4 tons per year VOCs and less than 1 ton per year any individual HAP
Transmix tank	(30)	Applicable Limits: less than 4 tons per year VOCs and less than 1 ton per year any HAP

8. ALTERNATIVE OPERATING SCENARIOS

Alternative operating scenarios in Tier I operating permit's are addressed by IDAPA 58.01.01.322.04, which reads:

All Tier I operating permits shall contain terms and conditions to ensure compliance with all applicable requirements for each alternative operating scenario that was requested by the applicant and approved by the Department, including, but not limited to, a requirement that the owner or operator of the source, contemporaneously with making a change from one operating scenario to another, record the change in an operating scenario log located and retained at the permitted facility.

The only item which could be regarded to qualify as an alternative operating scenario is contained in Permit Condition 1.17. This permit condition establishes two different methods for the permittee to establish compliance with the distillate fuel sulfur content standards listed in Permit Condition 1.16. Permit Condition 1.17 was altered per EPA's comment that the permittee must identify which method is being used to establish compliance with the sulfur content standards at all times.

Revised Permit Condition 1.17 is listed below:

- 1.17** *The permittee shall establish compliance with the limits specified in Permit Condition 1.16 by fulfilling the requirements of either condition 1.17.1 or 1.17.2 below. The permittee shall, contemporaneously with making a change from one option to the other, record the change in a log located and retained at the permitted facility*
- 1.17.1** *The permittee shall determine the sulfur content of each shipment of distillate fuel received by the facility. The reference test method for measuring fuel sulfur content shall be ASTM method, D129-95 Standard Test for Sulfur in Petroleum Products (General Bomb Method) or such comparable and equivalent method approved in accordance with Subsection 157.02.d. Test methods and procedures shall comply with Section 157. The results of each test performed shall be recorded in a log. The supporting analysis information shall also be kept onsite; or*
- 1.17.2** *The permittee shall obtain documentation of the sulfur content analysis of each shipment of distillate fuel from the refinery that produced the fuel. The documentation shall clearly state the sulfur content in weight percent of sulfur present in the fuel sample and shall reference the method of analysis used to determine the sulfur content in the fuel oil.*

9. TRADING SCENARIOS

There are no trading scenarios for this permit.

10. COMPLIANCE PLAN AND COMPLIANCE CERTIFICATION

10.1 Compliance Plan

There are no compliance plans for this permit.

10.2 Compliance Certification

The permittee is required to submit a periodic compliance certification to the Department's Twin Falls Regional Office and to EPA Region 10 for all emissions units at the facility. This is required by IDAPA 58.01.01.322.11 to certify whether compliance was achieved and to identify the methods used to establish that compliance status during the reporting period. The compliance certification must be submitted annually for Sinclair's Burley facility, unless an applicable requirement is identified that will require the submittal of compliance certifications more frequently than annually.

11. ACID RAIN PERMIT

This facility is not subject to any acid rain permitting requirements.

12. AIRS DATABASE

AIRS INSTRUCTIONS:

AIRS/AFS FACILITY-WIDE CLASSIFICATION DATA ENTRY FORM

AIR PROGRAM	SIP	PSD	NSPS (Part 60)	NESHAP (Part 61)	MACT (Part 63)	TITLE V	AREA CLASSIFICATION A – Attainment U – Unclassifiable N – Nonattainment
POLLUTANT							
SO ₂	B						U
NO _x	B						U
CO	B						U
PM ₁₀	B						U
PT (Particulate)	B						U
VOC	A	A				A	U
THAP (Total HAPs)					SM	SM	
			APPLICABLE SUBPART				

- ¹ The facility has potential emissions greater than 250 T/yr for VOCs, but is not subject to any BACT requirements at this time.

AIRS/AFS CLASSIFICATION CODES:

- A = Actual or potential emissions of a pollutant are above the applicable major source threshold. For NESHAP only, class "A" is applied to each pollutant which is below the 10 ton-per-year (T/yr) threshold, but which contributes to a plant total in excess of 25 T/yr of all NESHAP pollutants.
- SM = Potential emissions fall below applicable major source thresholds if and only if the source complies with federally enforceable regulations or limitations.
- B = Actual and potential emissions below all applicable major source thresholds.
- C = Class is unknown.
- ND = Major source thresholds are not defined (e.g., radionuclides).

13. REGISTRATION FEES

The permittee has submitted registration fees for this facility in accordance with IDAPA 58.01.01.525 for 1994 through and including 2001. The facility is in compliance with the requirements of IDAPA 58.01.01.525 – Registration And Registration Fees.

14. RECOMMENDATION

Based on the Tier I application and review of the federal regulations and state rules, staff recommends that the Department issue the proposed Tier I operating permit to Sinclair for their facility located near Burley, Idaho.

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P-9506-098-1

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cc: Bill Allred, Twin Falls Regional Office
AQ Program Office
Sherry Davis, Technical Services
Laurie Kral, EPA Region 10

IDEQ Title V Operating Permit Review Checklist
 Please Mail To: Laurie Kral, EPA Region 10, 1200 Sixth Ave., OAQ-107, Seattle, WA 98101

1/10/01

CHECK ONE:

<input type="checkbox"/>	Pre-Draft Permit
<input type="checkbox"/>	Draft Permit
<input type="checkbox"/>	Pre-Proposed Permit
<input checked="" type="checkbox"/>	Proposed Permit

PERMIT WRITER INFORMATION:

Permit Writer:	Darrin Mehr/Bill Rogers
Telephone No.:	(208) 373-0536
E-mail Address:	dmehr@deq.state.id.us

SOURCE INFORMATION:

Source Name:	Sinclair Oil Corporation, Burley Terminal
Permit Number:	031-00026

PUBLIC COMMENT (PROPOSED PERMITS ONLY):

	YES	NO
Did this permit receive public comments? (attach comments and response)	X	
Were any of the comments substantive? If yes, describe or "flag" the comment.	X	

PROGRAM IMPLEMENTATION:

Does this permit contain requirements for:

	YES	NO
Compliance Assurance Monitoring (CAM)? [40 CFR Part 64]		X
Acid Rain Program? [40 CFR Part 75]		X
PSD? [40 CFR Part 52.21]		X
Section 129 of the CAA? Standard condition for open burning	X	
NESHAP/MACT? If yes, list. Subpart R if major for HAPs [40 CFR Part 61 or 63]	X	
NSPS? If yes, list. Subpart XX and Kb if applicable [40 CFR Part 60]	X	
Asbestos? Standard condition for renovation/demolition [40 CFR Part 61, Subpart M]	X	
112 (r)? Standard condition for regulated substances, not currently subject [40 CFR Part 68]	X	
CFCs? Standard condition for Recycling/Emissions Reductions [40 CFR Part 82, Subpart F]	X	
PTE Limits? (to avoid PSD, MACT, etc.) to avoid MACT	X	

Is the source in a nonattainment area? If yes, for what pollutant(s)? No

COMPLIANCE STATUS:

Is the source in compliance with all requirements? Yes

If not, what are the compliance issues?

PERMITTING AUTHORITY ISSUES/EPA REVIEW:

1. If you want EPA to review this permit, which part do you want reviewed and why?

2. Are there other issues you would like to call to EPA's attention?
 (Use additional paper if needed or call the EPA permit contact.)

APPENDIX A

PUBLIC COMMENTS FROM EPA REGION 10 AND SINCLAIR



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 10
1200 Sixth Avenue
Seattle, Washington 98101

March 16, 2000

Reply To
Attn Of: OAQ-107

Mr. Dan Salgado
Air Quality Permits Manager
Air Quality Permit Program
Idaho Division of Environmental Quality
1410 North Hilton
Boise, Idaho 83706-1255

Re: Comments: Draft Air Operating Permit, Sinclair Oil Corporation (Permit # 031-00026),
Burley, Idaho

Dear Mr. Salgado:

We have finished reviewing the above-referenced draft air operating permit and have some comments and suggestions, as follows:

- ✓ 1. Page 2 of 22, Facility-Wide Condition A.3: It isn't clear when the permittee must initiate corrective action. We strongly suggest that the permittee initiate corrective action as soon as possible and no later than 24 hours after the complaint was received or fugitive emissions were detected.

This comment also applies to Conditions A.4-fugitive emissions & A.6-complaints.

- ✓ 2. Page 3 of 22, Facility-Wide Condition A.8.2.2: In the last sentence, we believe you have a typo. We suggest replacing Section A.8.2.3 with Section A.8.3.3.

- ✓ 3. Page 4 of 22, Facility-Wide Condition A.8.2.3: In this condition, we believe you have a typo. We suggest replacing Sections A.8.3 and A.8.4 with Sections A.8.4 and A.8.5.

- ✓ 4. In the Facility-Wide Condition A.8, IDAPA 16.01.01.130-136 are listed as applicable requirements. However, we couldn't find in the permit or the Technical Analysis where the following sections were discussed:

133.02: Startup, Shutdown and Scheduled Maintenance Requirements - Excess Emission Procedures

134.04: Upset, Breakdown and Safety Requirements - Excess Emissions Procedures

If these sections are not applicable to the source or if they are applicable and the conditions have already been met, then they can be discussed in the Technical Analysis.

5. Page 5 of 22, In Facility-Wide Condition A.8.3.2.3, we believe you have a typo. We suggest replacing Sections A.8.3 and A.8.4 with Sections A.8.4 and A.8.5.
6. Facility-Wide Conditions: It isn't clear why Conditions A.8, A.10 & A.11 are not listed in the summary of requirements table under Section A on page 2 of 22. For clarification, we suggest you add Conditions A.8, A.10 & A.11 to the table.

Please note that any additional conditions added under the Facility-Wide Section at a later date should also be listed in the summary of requirements table.

7. Facility-Wide Conditions: As previously discussed, the following is a copy of the 112r language that we suggested for the boilerplate facility wide conditions.

[Suggestions: Paragraph (a) OR (b) should be included in every permit. If the source is not presently subject to part 68, include paragraph (a). If the source is subject to part 68, include paragraph (b).]

- (a) A permittee of a stationary source that has more than a threshold quantity of a regulated substance in a process, as determined under 40 CFR §68.115, shall comply with the requirements of the Chemical Accident Prevention Provisions at 40 CFR, Part 68, no later than the latest of the following dates:
- (i) Three years after the date on which a regulated substance present above a threshold quantity is first listed under 40 CFR § 68.130; or
 - (ii) The date on which a regulated substance is first present above a threshold quantity in a process.

[40 CFR § 68.10(a)]

The following is some good language we have seen in the Statement of Basis describing the above paragraph:

"xxx. Chemical Accident Prevention Program - 40 CFR Part 68

The Chemical Accident Prevention Program requires sources who use or store regulated substances above a certain threshold to develop plans to prevent accidental releases. Based on the permittee's application, the permittee currently has no regulated substances above the threshold quantities in this rule and, therefore, is not subject to the requirement to develop and submit a risk management plan. This requirement is included in the permit because the permittee has an ongoing responsibility to submit a risk management plan IF a substance is listed that the permittee has in quantities over the threshold amount or IF the permittee ever increases the amount of any regulated substance above the threshold quantity. Including this term in the permit minimizes the need to reopen the permit if the permittee comes subject to the requirement to submit a risk management plan."

OR

- (b) *[Suggestions: The following language should be included in permits for all sources subject to part 68, whether or not an RMP has been submitted. If the source is subject to part 68 and has not registered and submitted an RMP, a compliance schedule for registering and submitting the RMP should be added to the permit.]*

This facility is subject to Part 68 and shall certify compliance with all requirements of 40 CFR Part 68, including the registration and submission of the RMP, as part of the annual compliance certification as required by 40 CFR § 70.6(c)(5) (and/or you could site to the section of the permit that addresses annual compliance certification).

[40 CFR § 68.215(a)(ii)]

- ✓ 8. We could not find any condition for the Recycling and Emissions Reduction Program - 40 CFR 82 Subpart F. If this is an applicable requirement, then it must be in the permit.

- ✓ 9. See IDEQ Boilerplate Language: The Reference Test Method Table must be included in the permit.

Please Note: As previously discussed, we strongly suggest deleting "*Or Department approved alternative in accordance with IDAPA 16.01.01.157*" from the Special Conditions section of the table and adding it as an asterisk under the table.

- ✓ 10. See IDEQ Boilerplate Language: The Compliance Test(s) Requirement must be included in the permit.

- ✓ 11. See IDEQ Boilerplate Language: The Recordkeeping Requirement IDAPA 16.01.01.322.07 must be included in the permit.

- ✓ 12. Page 9 of 22, Facility-Wide Condition B.2: Since the source is given three options to comply, this must then be addressed as an alternate operating scenario in accordance with IDAPA 16.01.01.322.04 and 40 CFR 70.6(a)(9) [see below]. Therefore, the source must be required to record in a log at the permitted facility a record of the scenario under which it is operating.

IDAPA 16.01.01.322.04

Alternate Operating Scenarios. All Tier I operating permits shall contain terms and conditions to ensure compliance with all applicable requirements for each alternative operating scenario that was requested by the applicant and approved by the Department, including, but not limited to, a requirement that the owner or operator of the source, contemporaneously with making a change from one (1) operating scenario to another, record the change in an operating scenario log located and retained at the permitted facility.

40 CFR 70.6(a)(9)(i)-(iii)

- (9) Terms and conditions for reasonably anticipated operating scenarios identified by the

source in its application as approved by the permitting authority. Such terms and conditions:

- (i) Shall require the source, contemporaneously with making a change from one operating scenario to another, to record in a log at the permitted facility a record of the scenario under which it is operating;
- (ii) May extend the permit shield described in paragraph (f) of this section to all terms and conditions under each such operating scenario; and
- (iii) Must ensure that the terms and conditions of each such alternative scenario meet all applicable requirements and the requirements of this part.

- ✓ 13. Page 11 of 22, Condition C.5: As previously discussed, the monitoring and recordkeeping of product type and throughput (gallons/yr) alone does not develop data representative to ensure compliance with the lb/hr and T/yr emission limits for VOCs and HAPs.

This comment also applies to Conditions D.6, E.4 & F.4.

- ✓ 14. Page 11 of 22, Condition C.6: Has the fuel monitoring equipment been installed and calibrated? If so, then this should be discussed in the Technical Analysis. If not, then a compliance schedule needs to be added to the permit to address this condition.

This comment also applies to Conditions D.7, Comment 17 - Prover Tank & F.5.

- ✓ 15. Page 12 of 22, Condition D.3: Tanks 302, 305 and 306 are only permitted to store distillate fuel. Therefore, "... (or less volatile) ..." must be deleted from Condition D.3.

- ✓ 16. Page 13 of 22, Condition D.5: Tanks 302, 305 and 306 are only permitted to store distillate fuel. Therefore, Condition D.5 should be modified to reflect this.

- ✓ 17. Page 14 of 22, Prover Tank: Condition C.4, *monitoring and recording fuel type*, should also be a requirement of the Prover Tank since both gasoline and distillate fuel can be stored in this tank [See Tier II, 2. Operating Requirements].

Condition C.6, *installing fuel monitoring equipment*, should also be a requirement of the Prover Tank [See Tier II, 2. Operating Requirements]. Please see Comment 14 also.

- ✓ 18. Page 14 of 22, Condition E.5: Though this condition is not incorrect, it is misleading and confusing. This is a requirement that must be addressed generally for all monitoring records and support information. Please see IDEQ Boilerplate - Recordkeeping (Comment 11). If you choose to leave Conditions E.5 and F.6 in the permit, I would strongly recommend adding the same condition in as a requirement to Sections B, C & D also for clarity. E.5 should also be added to the Table under Monitoring & Recordkeeping Requirements.

This comment also applies to Condition F.6.

RECEIVED

MAR 14 2000

DIV. OF ENVIRONMENTAL QUALITY
STATE A Q PROGRAM



March 13, 2000

Mr. Gary Reinbold, Air Quality Analyst
State Air Quality Program Office
Idaho Department of Health and Welfare
Division of Environmental Quality
1410 North Hilton
Boise, Idaho 83706-1255

Re: T1-9506-098 Sinclair Oil Corporation, Burley
Draft Tier I Operating Permit No. 031-00026
Comments on Draft Permit

Mr. Reinbold:

Sinclair Oil Corporation has reviewed the above draft permit and requests the following changes be made prior to issuance.

Section H. Non-Applicable Requirements

Please add the following as non-applicable requirements for this facility:

40 CFR 60 Subpart XX – Standards of Performance for Bulk Gasoline Terminals. This standard is not applicable because the facility and components have not been constructed or modified subsequent to the applicability dates.

40 CFR 63 Subpart R – National Emission Standards for Hazardous Air Pollutants for Source Categories: Gasoline Distribution (Stage 1). This standard is not applicable because the facility is not a major source of hazardous air pollutants (re: Tier 2 Operating Permit #031-00026).

Should you have any questions regarding the information in this submittal, please contact myself at (801) 524-2729.

Respectfully,

Samuel B. Greene P. E.
Corporate Air Quality Engineer

cc: M. Petersen
K. Forsgren
D. Cole

APPENDIX B

RESPONSES TO PUBLIC COMMENTS

**March 18, 2002
State of Idaho
Department of Environmental Quality
Response to Public Comments
Draft Air Quality Tier I Operating Permit
Sinclair Oil Company, Burley Terminal**

Introduction

As required by IDAPA 58.01.01.364 (*Rules for the Control of Air Pollution in Idaho*), the Idaho Department of Environmental Quality (Department) provided for public notice and comment, including offering an opportunity for a hearing, a Tier I operating permit drafted for Sinclair Oil Corporation's Burley Terminal. Public comment packages, which included the application materials, draft permit and technical memorandum, were made available for public review at the Burley City Library, the Department's Twin Falls Regional Office, and the Department's State Office in Boise. The public comment period was provided from February 16, 2000 through March 17, 2000. The only comments received were in two letters, one from the United States Environmental Protection Agency (USEPA) dated March 16, 2000, and one from Sinclair Oil Corporation (Sinclair) dated March 13, 2000. Those comments are provided below with the Department's response immediately following. No entity requested an opportunity for a hearing.

Public Comments and the Department's Responses

Comment 1: **Non-Applicable Requirements**

Sinclair requested that the Department add 40 CFR 60 Subpart XX and 40 CFR 63 Subpart R to the permit's list of non-applicable requirements (Sinclair Oil comment 1).

Response to 1: These requirements have been added to the facility-wide section of the permit with the appropriate triggers should either become applicable following permit issuance. The Department has included these provisions in the permit's facility-wide section to avoid the requirement to reopen the permit if they become applicable during the permit term. There are no non-applicable requirements contained in the proposed Tier I OP.

Comment 2: **Corrective Action for Fugitive Complaints**

USEPA recommended adding language that requires corrective action as soon as possible and no later than twenty-four hours after a complaint is received (EPA comment 1).

Response to 2: Additional language was added according to the current standard facility-wide conditions, Permit Condition 1.4 now contains language such that "...the permittee shall take corrective action as expeditiously as practicable." Permit Conditions 1.3 and 1.4 contain similar language.

Comment 3: **Typos**

USEPA pointed out three permit clauses that contained typos (EPA comments 2, 3, and 5).

Response to 3: The typos have been corrected.

Comment 4: **Excess Emission Procedures**

USEPA pointed out that 133.02 & 134.04 are applicable requirements and were not addressed in the permit or the technical analysis (EPA comment 4).

Response to 4: This section of the permit has been revised to address these requirements.

Comment 5: **Facility-Wide Summary Table**

USEPA commented that this table was not comprehensive (EPA comment 6).

Response to 5: The table has been revised to incorporate all facility-wide requirements.

Comment 6: **Chemical Accident Prevention Program**

USEPA recommended language to address the requirements of this program (EPA comment 7).

Response to 6: The recommended language was added.

Comment 7: **Protection of Stratospheric Ozone**

USEPA required inclusion of this requirement if applicable (EPA comment 8).

Response to 7: This requirement has been included.

Comment 8: **DEQ Boilerplate Language**

USEPA had four comments that required DEQ conformity with boilerplate language (EPA comment 9, 10, 11, and 18).

Response to 8: The permit has been revised to conform to DEQ boilerplate language.

Comment 9: **Alternative Operating Scenarios**

USEPA pointed out that the permit allowed alternative operating scenarios for complying with the sulfur content standard without requiring the facility to log which scenario it was operating under (EPA comment 12).

Response to 9: The permit has been revised to require this recording.

Comment 10: **Hourly Emission Rates with Yearly Monitoring**

USEPA reminded DEQ that yearly monitoring does not demonstrate compliance with an hourly emission rate (EPA comment 13).

Response to 10: The hourly emission rates are not applicable requirements and have been removed from the permit. Synthetic minor emission limits for HAPs and VOC emission limits will have compliance demonstrations on a rolling 12 month basis, which provides federally enforceable limitations.

Comment 11: **Fuel Monitoring Equipment**

USEPA requires a compliance schedule if these have not been installed and calibrated, or a discussion in the technical memorandum if they have (EPA comment 14).

Response to 11: The permit language has been revised and a discussion had been added to the technical memorandum.

Comment 12: **Distillate Only Tanks**

USEPA requires "or less volatile" to be removed from these (EPA comment 15).

Response to 12: This has been done.

Comment 13: **Record of Distillate Fuel Only**

USEPA recommended modification of the fuel type recording to reflect that these tanks are only permitted to store distillate fuel (EPA comment 16).

Response to 13: The permit has been modified to reflect this.

Comment 14: **Prover Fuel Type Recording/Monitoring**

USEPA requires equipment to be installed to monitor and record the fuel type in the prover tank (EPA comment 17).

Response to 14: The permit now requires this.

Comment 15: **NSPS Subpart XX and Prevention of Significant Deterioration (PSD)**

USEPA asked why these were not triggered in 1994 when Sinclair replaced a loading rack (EPA comment 19).

Response to 15: The loading rack was not replaced in 1994. Rather, top loading rack equipment was replaced with bottom loading rack equipment, resulting in an emissions decrease. In a letter dated April 12, 1994, the Department notified Sinclair in writing that this proposed project was not a modification and that a permit to construct was not required. Based upon this information, PSD was not triggered.

The information provided by Sinclair to EPA indicates that the cost of alterations to the loading rack was less than 50% of the total capital cost of replacement, so NSPS Subpart XX was not triggered due to *reconstruction*. The replacement of equipment also resulted in a decrease in emissions so NSPS Subpart XX is not applicable to this facility due to *modification* criteria. Consequently, NSPS Subpart XX does not apply to this facility due to the replacement of loading rack equipment in 1994.

APPENDIX C

**LETTER FROM SINCLAIR TO EPA REGION X, DATED AUGUST 3, 2000
CONCERNING PSD AND NSPS SUBPART XX APPLICABILITY**

File: Durley 1702



August 3, 2000

Mr. Douglas E. Hardesty, Manager
Federal and Delegated Air Programs
USEPA Region 10 (OAQ-107)
1200 Sixth Avenue
Seattle, WA 98101

RECEIVED

FEB 11 2002
DEPT. OF ENVIRONMENTAL QUALITY
TECHNICAL SERVICES OFFICE

Re: NSPS and PSD Applicability Determinations - Burley Products Terminal
Response to June 22, 2000 Request for Additional Information

Mr. Hardesty:

In response to your June 22, 2000 correspondence, Sinclair Oil Corporation (Sinclair) is submitting the following information.

NSPS

The original, top loading rack was constructed in 1950, before the December 17, 1980 trigger date for 40 CFR 60 Subpart XX. Therefore, modification and reconstruction provisions of 40 CFR Subpart A need to be addressed with regard to the loading rack replacement project (ie. the project).

Modification

In your June 22, 2000 correspondence, you requested Table 1 be completed and returned. This table is attached and is described as follows.

As listed in Table 1 the number of loading bays/lanes, number of loading arms per bay/lane, maximum number of tank trucks loaded simultaneously per bay/lane, number of products loaded per bay and the maximum number of products loaded simultaneously per bay/lane did not change as a result of the project. However, the project did allow for the in-line blending of regular and premium gasolines to obtain mid-grade gasoline. Prior to the project, mid-grade gasoline needed to be manually blended in the tank truck by the operator.

With regard to the "maximum number of gallons loaded per hour at full utilization" portion of Table 1, Sinclair expanded these entries to include actual gasoline and fuel oil throughputs and potential gasoline and fuel oil throughputs. The actual throughputs are based upon the annual volumes of gasoline and fuel oil loaded normalized to an hourly rate by dividing by 8,760 hours per year. Throughputs for calendar years 1993 and 1996 were used for the "before project" the "after project" throughputs, respectively. These years were chosen as the last full year the old loading rack operated and the first full year

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Mr Douglas Hardesty
USEPA Region 10
1200 Sixth Ave.
Seattle, WA 98101

2. Article Number (Copy from service label)

7099 3400110015 3413 0805

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly) B. Date of Delivery

ARREOLA AUG 7 2000

C. Signature

X *Arreola*

☐ Agent☐ AddresseeD. Is delivery address different from item 1? ☐ YesIf YES, enter delivery address below: ☐ No

3. Service Type

☒ Certified Mail☐ Express Mail☐ Registered☐ Return Receipt for Merchandise☐ Insured Mail☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

the replacement loading rack operated. Please note the facility does not record hourly loading rates. Currently, daily loading rates are recorded and compiled on a monthly basis. Monthly throughput totals are archived for five years and are maintained at the terminal, records older than five years are discarded. The monthly throughputs are summed to provide calendar year throughput totals which are archived at the corporate office. Because hourly throughput data is unavailable and monthly throughput data prior to 1995 is unavailable, the annual throughput data is the only information available for the comparison of actual throughputs.

As shown in Table 1 the actual hourly gasoline and fuel oil loadings increased slightly during the period in question. Sinclair believes this variability is due to normal operations of the facility which are a function of market demand and product availability. To illustrate this throughput variability, gasoline and fuel oil throughput data for 1993 through 1999 are presented in Table 2. This data shows the total product throughput varies from a high of 107 MM gallons per year in 1997 to a low of 90.1 MM gallons per year in 1998. Sinclair considers the throughput fluctuations listed in Table 1 to be typical for this facility.

The potential gasoline and fuel oil throughputs listed in Table 1 are based upon either the maximum quantity of these products available for distribution or the loading rack pumping capacity, depending upon which is limiting. For fuel oil, the potential throughput is the pipeline capacity supplying the terminal because the terminal can not physically distribute more product than is available from its source of supply. At this facility, a maximum fuel oil pipeline capacity of 1,400 barrels fuel oil per hour (58,800 gph) supplies the facility. The before project and after project loading rack fuel oil pump capacities were 60,000 gph and 69,000 gph, respectively. Because both of these throughputs exceed the pipeline capacity, the pipeline capacity limited loading rack throughput.

For gasoline, a pipeline capacity of 1,550 barrels gasoline per hour (65,100 gph) supplies the facility. The before project and after project loading rack gasoline pump capacities were 60,000 gallons per hour and 69,000 gph, respectively. Therefore, the before project throughput was limited by the pump capacity while the after project loading rate was limited by pipeline capacity.

For the "maximum number of tank trucks loaded per hour at full utilization" portion of Table 1, Sinclair divided the "maximum number of gallons loaded per hour at full utilization" rates by 10,000 gallons, the capacity of a typical tank truck. As shown, little variation in the actual or potential number of tank trucks loaded was noted.

In your June 22, 2000 correspondence, you requested the actual annual loading rack VOC emissions from 1993 through 1999 be provided. This information is provided in Figure 1. As shown, a significant decrease in VOC emissions occurred from 1994 to 1996. Because

product throughput remained relatively constant, this decrease is due to replacement of the before project splash loading system with the after project bottom loading system. Calculations supporting Figure 1 are provided in Attachment 1. Please note the molecular weights, vapor pressures and liquid temperatures are based upon Tanks Version 2.0 reports (see attachment 2) which are specific for this facility.

With regard to whether a modification per 40 CFR 60.14 was triggered as a result of the project, the change in maximum instantaneous lb VOC / hr emissions is presented in Table 3. These emissions are based upon the instantaneous loading rack pumping capacities before and after the project. As shown, the maximum VOC emissions decreased from 460 lb/hr to 219 lb/hr as a result of the project. Calculations supporting Table 3 are provided in Attachment 1. Because there was not an increase in emissions (either maximum lb/hr or actual tpy) associated with the project, a modification per 40 CFR 60.14 did not occur.

Reconstruction

In your June 22, 2000 correspondence, you requested Sinclair provide the actual fixed capital cost of all loading rack components installed during the project. In addition, you requested an estimate the fixed capital cost for the like-for-like replacement of all loading rack components in place prior to the project. To satisfy this request, Sinclair is providing the actual project cost and the actual cost for a recently constructed similar facility in Table 4.

The similar facility actual costs were incurred in 1996 and are corrected to the project actual cost basis of 1995. Inflation rate data for this period is provided in attachment 5. Capital cost backup data for the project actual cost and similar facility actual cost is provided in Attachments 3 and 4, respectively. The similar facility cited in Table 4 is Sinclair Oil Corporation's Carrollton Station and Terminal facility located in Carrollton, Missouri. The Carrollton project consisted of installation of a new 2-bay loading rack system similar to the Burley project, with the exception that the Carrollton project was a "grass roots" installation not a replacement installation like the Burley project.

It is important to note the "like-for-like" replacement cost requested in your correspondence is difficult to quantify, primarily due to the age of the before project components which were installed around 1950. Sinclair believes the cost of the Carrollton facility is less than the requested "like-for-like" cost because the quantities of structural steel and piping are less with the modern bottom loading rack system installed at Carrollton.

Because the Burley project cost was approximately 40 % of the similar facility cost, reconstruction per 40 CFR 60.15 did not occur.

PSD

In your June 22, 2000 correspondence, you requested Sinclair provide the net emissions increase resulting from the project. As shown in Figure 1, the actual emissions decreased as a result of the project. Sinclair contends that because there was not an emissions increase as a result of the project, PSD was not triggered. Therefore, the need to determine the net emissions increase per the PSD "future PTE minus past actual emissions" approach is not required.

In conclusion, Sinclair believes the project did not trigger either NSPS or PSD permitting requirements. Sinclair hopes this information satisfies your request for information. Should you need any additional information or have any questions regarding the information in this correspondence, please contact me at (801) 524-2729.

Respectfully,



Samuel B. Greene P. E.
Corporate Air Quality Engineer

cc: M. Petersen w/o/a
K. Forsgren w/o/a
D. Stice w/o/a
D. Cole w/o/a

Darrin Mehr, Air Quality Engineer
Idaho Division of Environmental Quality
1410 North Hilton
Boise, Idaho 83706 -1255

Table 1: Truck Loading Utilization Before and After Project

Sinclair Oil Corporation, Burley Products Terminal
Request for NSPS and PSD Determinations

Loading Rack	Before Project	After Project	Notes
Number of Loading Bays / Lanes	2	2	
Number of Loading Arms Per Bay / Lane	5	5	
Maximum Number of Tank Trucks Loaded Simultaneously Per Bay / Lane	1	1	
Maximum Number of Tank Trucks Loaded Per Hour at Full Utilization:			
Actual Gasoline	0.75	0.76	1,2,3,5
Potential Gasoline	6.00	6.51	5,7,8
Actual Fuel Oil	0.31	0.36	1,2,3,5
Potential Fuel Oil	5.88	5.88	4,5
Number of Products Loaded Per Bay	5	5	6
Type of Products Loaded Per Bay / Lane	regular gasoline, premium gasoline, #1 fuel oil, #2 fuel oil	regular gasoline, mid-grade gasoline, premium gasoline, #1 fuel oil, #2 fuel oil	6
Maximum Number of Products Loaded Simultaneously per Bay / Lane	5	5	
For Each Product, Maximum Number of Gallons Loaded Per Hour at Full Utilization:			
Actual Gasoline	7477	7624	1,2,3
Potential Gasoline	60,000	65,100	7,8
Actual Fuel Oil	3059	3619	1,2,3
Potential Fuel Oil	58,800	58,800	4

Note 1 Hourly rates are based upon annual rates divided by 8,760 hours per year

Note 2 Before project actual annual rates are based upon 1993 throughputs

Note 3 After project actual annual rates are based upon 1996 throughputs

Note 4 Potential annual fuel oil rates are based upon pipeline capacity supplying terminal

Note 5 Tank truck capacity is defined as 10,000 gallons

Note 6 After project allowed for in-line blending of regular and premium gasolines to make mid-grade gasoline

Note 7 Before project potential annual gasoline rates are based loading rack pump capacity

Note 8 After project potential annual gasoline rates are based upon pipeline capacity supplying terminal

SBG/sbg

8/3/00

Table 2: Loading Rack Historical Throughput

Sinclair Oil Corporation, Burley Products Terminal
Request for NSPS and PSD Determinations

Year	Annual Loading Rack Throughput (gallons per year)		
	Gasoline	Fuel oil	Total
1993	65497345	26793665	92291010
1994	61485974	27509758	88995732
1995	68159826	27002052	95161878
1996	66788778	31701978	98490756
1997	70734846	36729042	107463888
1998	56778498	33307848	90086346
1999	57678726	39587814	97266540

Project start
Project finish

Table 3: Maximum Instantaneous Loading Rack Pumping Capacities and VOC Emissions

	Maximum Loading Rack Pumping Capacity (gph)		
	Gasoline	Fuel oil	Total
Before Project	60000	60000	120000
After Project	69000	69000	138000

	Maximum Loading Rack VOC Emissions (lb/hr)*		
	Gasoline	Fuel oil	Total
Before Project	459	1	460
After Project	218	1	219

* maximum hourly emissions are calculated at maximum pumping capacity

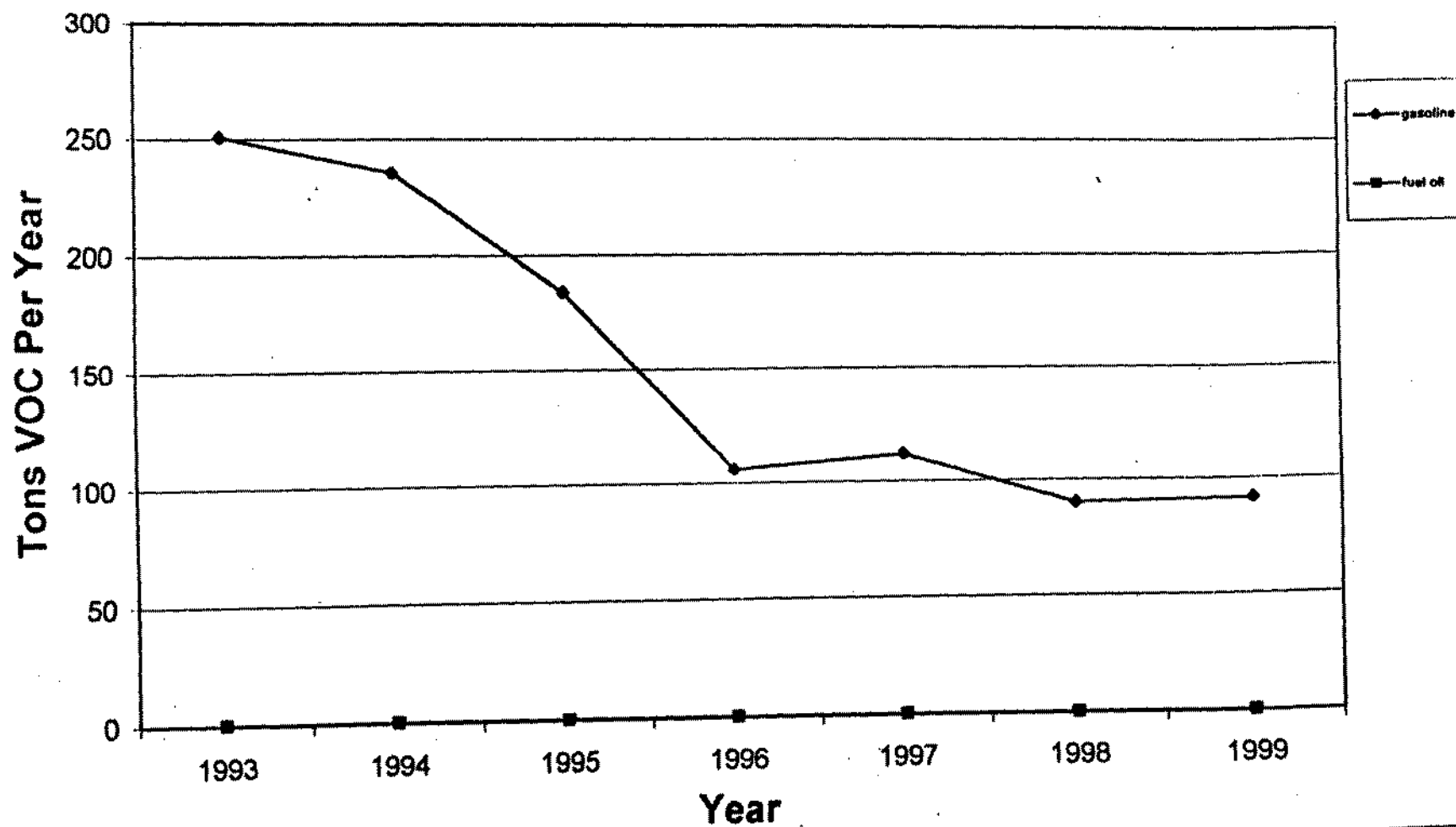
Sinclair Oil Corporation, Burley Products Terminal
Request for NSPS and PSD Determinations

Table 4: Capital Cost Comparison of Project vs. Similar Facility

Facility	Capital Cost (\$)
Project Actual Cost	370330.15
Similar Facility Actual Cost	916100.82

SBG/sbg
8/3/00

**Figure 1: Burley Products Terminal
Historical Loading Rack VOC Emissions**



Attachment 1: VOC Emission Calculation

Annual Loading Rack Throughputs

Year	Annual Loading Rack Throughput (gallons per year)		
	Gasoline	Fuel oil	Total
1993	65497345	26793665	92291010
1994	61485974	27509758	88995732
1995	68159826	27002052	95161878
1996	66788778	31701978	98490756
1997	70734846	36729042	107463888
1998	56778498	33307848	90086346
1999	57678726	39587814	97266540

VOC emissions rate calculation

Formula:

$$\text{Loading Losses (lb/1000 gal)} = (12.46)(S)(P)(M)/T$$

Re:

AP-42: Section 5.2 Equation 1

Where:

S = saturation factor

P = True Vapor Pressure (psia)

M = Molecular Weight of Vapor

T = Liquid Temperature (deg. R)

Input Parameters:	Gasoline-splash loading	Gasoline-submerged loading	Fuel Oil - splash loading	Fuel Oil - submerged loading
MW	66.481	66.481	129.037	129.037
Pvap (psia)	3.23	3.23	0.0046	0.0046
Saturation Factor	1.45	0.6	1.45	0.6
Temperature (deg. R)	507	507	507	507
Emission Factor (lb VOC/M gal)	7.652	3.166	0.0212	0.0088

Reference

Tanks 3.1 report (attachment 2)

Tanks 3.1 report (attachment 2)

AP 42, 5th ed, Table 5.2-1

Tanks 3.1 report (attachment 2)

Annual Loading Rack VOC Emissions (Tons per year)

Year	Annual Loading Rack VOC Emissions (Tons per year)		
	Gasoline	Fuel oil	Total
1993	251	0.28	251
1994	235	0.29	236
1995	184	0.20	185
1996	106	0.14	106
1997	112	0.16	112
1998	90	0.15	90
1999	91	0.17	91

* assume 6 months splash loading, 6 months bottom loading

Maximum Instantaneous Loading Rack VOC Emissions (lb/hr)

	Maximum Loading Rack Pumping Capacity (gph)		
	Gasoline	Fuel oil	Total
Before Project	60000	60000	120000
After Project	69000	69000	138000

	Maximum Loading Rack VOC Emissions (lb/hr)*		
	Gasoline	Fuel oil	Total
Before Project	459	1	460
After Project	218	1	219

* maximum emissions are calculated at maximum pumping capacity

Sinclair Oil Corporation, Burley Products Terminal
Request for NSPS and PSD Determinations
August 3, 2000

Attachment 2: Gasoline and Fuel Oil Physical Property Data

TANKS PROGRAM 2.0
EMISSIONS REPORT - DETAIL FORMAT
LIQUID CONTENTS OF STORAGE TANK

06/22/95
PAGE 6

Mixture/Component	Month	Daily Liquid Surf. Temp.			Liquid Bulk	Vapor Pressures (psia)			Vapor	Liquid	Vapor	Mol. Weight	Basis for Vapor Pressure Calculations
		(deg F)			Temp.				Mol.	Mass	Mass		
		Avg.	Min.	Max.	(deg F)	Avg.	Min.	Max.	Weight	Fract.	Fract.		
P 10 with HAPS	All	48.66	42.21	55.11	46.62	3.2278	N/A	N/A	66.481				
benzene						0.8454	N/A	N/A		0.0188	0.0054	78.11	Option 2: A=6.9050, B=1211.033, C=220.790
ethylbenzene						0.0723	N/A	N/A		0.0207	0.0005	106.17	Option 2: A=6.9750, B=1424.255, C=213.210
isoline (RVP 10)						4.0560	N/A	N/A		0.7044	0.9727	66.00	Option 4: RVP=10.00, ASTM Slope=2.5
xane (-n)						1.4133	N/A	N/A		0.0181	0.0087	86.17	Option 2: A=6.8760, B=1171.170, C=224.410
phthalene						0.0014	N/A	N/A		0.0013	0.0000	128.16	Option 2: A=7.1463, B=1831.571, C=211.821
luene						0.2297	N/A	N/A		0.0972	0.0076	92.13	Option 2: A=6.9540, B=1344.800, C=219.480
dimethylpentane (2,2,4)						0.4246	N/A	N/A		0.0151	0.0022	114.22	Option 2: A=6.8225, B=1282.332, C=224.706
lene (-m)						0.0868	N/A	N/A		0.0448	0.0013	106.17	Option 2: A=7.0090, B=1426.266, C=215.110
lene (-o)						0.0468	N/A	N/A		0.0349	0.0006	106.17	Option 2: A=6.9980, B=1474.679, C=213.690
lene (-p)						0.0650	N/A	N/A		0.0448	0.0010	106.17	Option 2: A=7.0206, B=1474.403, C=217.773

Wing Products Terminal - Fuel Oil

TANKS PROGRAM 2.0
EMISSIONS REPORT - DETAIL FORMAT
LIQUID CONTENTS OF STORAGE TANK

06/22/95
PAGE 28

Mixture/Component	Month	Daily Liquid Surf. Temperatures (deg F)			Liquid Bulk Temp. (deg F)	Vapor Pressures (psia)			Vapor Mol. Weight	Liquid Mass Fract.	Vapor Mass Fract.	Mol. Weight	Basis for Vapor Pressure Calculations
		Avg.	Min.	Max.		Avg.	Min.	Max.					
Fuel Oil No.2	All	48.66	42.21	55.11	46.62	0.0046	0.0036	0.0057	129.037				
Naphthalene						0.0014	0.0010	0.0019		0.0017	0.0005	128.16	Option 2: A=7.1463, B=1831.571, C=211.821
Distillate fuel oil no. 2						0.0044	0.0035	0.0055		0.9972	0.9747	130.00	Option 4: A=12.1010, B=8907.0
Toluene						0.2297	0.1852	0.2830		0.0002	0.0102	92.13	Option 2: A=6.9540, B=1344.800, C=219.480
Xylene (-m)						0.0868	0.0685	0.1092		0.0006	0.0115	106.17	Option 2: A=7.0090, B=1426.266, C=215.110
Xylene (-o)						0.0468	0.0365	0.0595		0.0003	0.0031	106.17	Option 2: A=6.9980, B=1474.679, C=213.690

Attachment 3: Project Actual Cost

PRODID-ALM001

SINCLAIR OIL CORP

PROCESSED - 2/11/74

APE LEDGER

PAGE - 1471

APE NUMBER 430102 APE DESCRIPTION BURLEY TERM AUTOMATION

START DATE 000101 APE TYPE NP TERM DATE 999999

430102 1711 02 EQUIPMENT-ADDITIONS-NEW .00

430102 1711 02 093093 COF DIAMOND CONTROL LG

15,784.00

04217225

ACCOUNT BALANCE

15,784.00

15,784.00

430102 1711 04 CAPITAL CONTRA .00

APE NUMBER 430702 BALANCE

.00

15,784.00

15,784.00

PROGID-AFK901

SINCLAIR OIL CORP

PROCESSED - 2/10/75

AFE LEDGER

PAGE - 1823

AFE NUMBER 436702 AFE DESCRIPTION BURLEY TERN AUTOMATION
 START DATE 030193 AFE TYPE MP TERM DATE 000000
 436702 1960 05 EQUIPMENT-ADDITIONS-NEW 15,984.00

552872	V	022894	DIAMOND CONTROL SYSTEMS,	23,976.00	70617401
732540	V	033194	VINSON SUPPLY	17,513.67	71801825
762124	V	033194	EAGLE WELDING SUPPLY	1,295.39	71900207
792294	V	040194	FALCON PUMP	5,778.00	72109696
808946	V	040194	FALCON PUMP	284.87	72211063
860584	V	040194	JENSEN REPRODUCTION CO.	8.93	72702697
860859	V	040194	RODNEY ENGINEERING CO	6,207.05	72702347
863187	V	040194	INDUSTRIAL SYSTEMS INC.	3,365.37	72702355
102681	M	043094	STEPHENSON, ROBERT	448.59	73021278
909499	V	043094	STEPHENSON, ROBERT	448.59	72915152
929843	V	043094	WARBURTON VALVE	1,551.68	73020227
931080	V	043094	MCJUNKIN REPUBLIC SUPPLY	448.59	72915152
931291	V	043094	MUSGRAVE, GERRY	745.00	73020231
931320	V	043094	MUSGRAVE, GERRY	174.50	73020231
931805	V	043094	LOADING SYSTEMS, INC.	16,445.00	73106442
932613	V	043094	KIRKEENG BRIAN	738.00	73106441
932648	V	043094	KIRKEENG BRIAN	420.00	73106440
932736	V	043094	JOHN M ELLSWORTH CO INC	339.17	73020220
933317	V	043094	EAGLE WELDING SUPPLY	829.63	73020238
945107	V	043094	MUSGRAVE, GERRY	848.50	73201811
946118	V	043094	BURLEY INN & CONVENTION C	41.73	73201684
038691	V	050194	SCHINKEL EDDIE	1,512.00	73715067
038738	V	050194	WILSON JASON	237.60	73715087

PROGID-APR001

SINCLAIR OIL CORP

PROCESSED - 2/19/73

APE LEDGER

PAGE - 1024

APE NUMBER 436702 APE DESCRIPTION BURLEY TERM AUTONATION

START DATE 030193 APE TYPE HP TERM DATE 000000

038738	V	050194	WILSON JASON	115.00	T3715087
039280	V	050194	BURLEY INN & CONVENTION C	292.11	T3715055
039343	V	050194	BURLEY INN & CONVENTION C	250.38	T3715083
039369	V	050194	BURLEY INN & CONVENTION C	292.11	T3715084
039386	V	050194	BURLEY INN & CONVENTION C	125.17	T3715086
039407	V	050194	BURLEY INN & CONVENTION C	83.44	T3715085
039554	V	050194	KIRKEENG BRIAN	362.00	T3715011
039562	V	050194	KIRKEENG BRIAN	924.00	T3715010
039667	V	050194	LAWSON/YEATES INC.	6,348.87	T3625456
039685	V	050194	LAWSON/YEATES INC.	505.06	T3625449
039693	V	050194	LAWSON/YEATES INC.	1,261.75	T3625458
039853	V	050194	LAWSON/YEATES INC.	3,321.45	T3625451
039907	V	050194	LAWSON/YEATES INC.	380.38	T3625454
039933	V	050194	LAWSON/YEATES INC.	33.84	T3625455
040029	V	050194	LAWSON/YEATES INC.	587.35	T3625459
040053	V	050194	LAWSON/YEATES INC.	1,412.00	T3625461
040088	V	050194	LAWSON/YEATES INC.	43.78	T3625462
040109	V	050194	LAWSON/YEATES INC.	205.62	T3625463
040117	V	050194	LAWSON/YEATES INC.	3,532.81	T3625464
040125	V	050194	MOELLER'S WELDING	1,442.00	T3715012
040467	V	050194	NELSON ELECTRIC SUPPLY	14.84	T3625467
040475	V	050194	NELSON ELECTRIC SUPPLY	48.34	T3625470
040483	V	050194	NELSON ELECTRIC SUPPLY	1,457.00	T3625465
040504	V	050194	NELSON ELECTRIC SUPPLY	10.63	T3625471
905252	V	050194	WESCO TRANSPORT	450.00	T2915141

PROGID-AFR001

SINCLAIR OIL CORP
AFE LEDGER

PROCESSED - 2/10/95
PAGE - 1825

AFE NUMBER 436702 AFE DESCRIPTION BURLEY TERM AUTOMATION

START DATE 030193 AFE TYPE MP TERM DATE 000000

905332	V	050194	WES'S INC.	70.00	72922779
992973	V	050194	WES'S INC.	379.47	73413165
993044	V	050194	WESTERN MEASUREMENT EQUIP	4,050.00	73621045
993052	V	050194	WESTERN MEASUREMENT EQUIP	82.74	73621155
993061	V	050194	PDM STEEL SERVICE CENTERS	419.76	73621047
993175	V	050194	VINSON SUPPLY	485.25	73621159
993183	V	050194	VINSON SUPPLY	1,664.27	73621162
993191	V	050194	VINSON SUPPLY	716.14	73621041
993520	V	050194	ROONEY ENGINEERING CO	12,873.20	73413168
993626	V	050194	PIL-MAC INC.	208.10	73413151
993853	V	050194	MONROC INC	383.10	73413234
993861	V	050194	MONROC INC	383.10	73413235
993950	V	050194	MOUNTAIN WEST ELECTRIC	50.00	73413226
993968	V	050194	OKLAHOMA RUBBER AND GASKE	181.35	73413227
993976	V	050194	MOELLER'S WELDING	1,890.00	73413226
993984	V	050194	MAGIC-VALLEY SAND & GRAVE	63.00	73413162
994215	V	050194	K & R RENT-ALL	15.75	73413167
994223	V	050194	K & R RENT-ALL	99.75	73413168
994291	V	050194	JIMS CONSTRUCTION	324.55	73413142
994303	V	050194	JENSEN REPRODUCTION CO.	33.70	73413155
994320	V	050194	JENSEN REPRODUCTION CO.	13.18	73413154
994688	V	050194	HERMANSON WAYNE L	442.30	73413253
994717	V	050194	GE SUPPLY	1,007.30	73413156
994733	V	050194	GE SUPPLY	3,790.50	73713157
994813	V	050194	GRAYBAR ELECTRIC CO., INC	132.19	73413158

AFE NUMBER 436702 AFE DESCRIPTION

BURLEY TERM AUTOMATION

START DATE 030193 AFE TYPE MP TERM DATE 000000

995023	V	050194	BROOKS INSTRUMENT DIVISIO	22,696.80	73413229
995031	V	050194	BROOKS INSTRUMENT DIVISIO	19,198.20	73422016
995074	V	050194	BROOKS INSTRUMENT DIVISIO	19,782.45	73422013
995138	V	050194	E & H INDUSTRIAL SUPPLIES	118.19	73413152
995947	V	050194	CAL STORES	3.55	73413161
995971	V	050194	CAL STORES	15.50	73413161
996018	V	050194	CAL STORES	23.14	73413162
996034	V	050194	CAL STORES	3.03	73413161
996798	V	050194	ACTION EXPRESS, INC.	73.55	73413146
997432	V	050194	WES'S INC.	35.28	73512602
997441	V	050194	WES'S INC.	4,790.59	73512605
05 02	P	053194	PAYROLL PROCESSING	7,249.72	
05 02	P	053194	PAYROLL PROCESSING	7,375.30	
05 16	P	053194	PAYROLL PROCESSING	7,565.62	
05 16	P	053194	PAYROLL PROCESSING	14,532.38	
05 31	P	053194	PAYROLL PROCESSING	648.86	
05 31	P	053194	PAYROLL PROCESSING	3,140.93	
099611	V	053194	WILSON SUPPLY COMPANY	38.02	73924649
099645	V	053194	VINSON SUPPLY	325.85	74014518
099776	V	053194	SHOTWELLS INC	2,313.25	73924651
100546	V	053194	NELSON ELECTRIC SUPPLY	1,064.00	73924648
100554	V	053194	NELSON ELECTRIC SUPPLY	263.82	73924645
100562	V	053194	NELSON ELECTRIC SUPPLY	9.56	73924646
100589	V	053194	NELSON ELECTRIC SUPPLY	265.32	73924647
100669	V	053194	MUSGRAVE, GERRY	790.00	74023968

AFE NUMBER 436792 AFE DESCRIPTION BURLEY TERM AUTOMATION

START DATE 030193 AFE TYPE HP TERM DATE 000000

100693	V	053194	MUSGRAVE, GERRY	47.25	74023986
100714	V	053194	MUSGRAVE, GERRY	790.00	74023989
100731	V	053194	MUSGRAVE, GERRY	137.25	74023989
101258	V	053194	BURLEY INN & CONVENTION C	166.92	74023967
101303	V	053194	BURLEY INN & CONVENTION C	166.92	74023966
101320	V	053194	BURLEY INN & CONVENTION C	229.59	74023965
101338	V	053194	BURLEY INN & CONVENTION C	166.92	74023964
101346	V	053194	BURLEY INN & CONVENTION C	166.92	74023963
101354	V	053194	BURLEY INN & CONVENTION C	208.65	74023969
101400	V	053194	BURLEY INN & CONVENTION C	292.11	74023962
101426	V	053194	BURLEY INN & CONVENTION C	292.11	74023957
101434	V	053194	BURLEY INN & CONVENTION C	333.84	74023956
101451	V	053194	BURLEY INN & CONVENTION C	333.84	74023954
101477	V	053194	BURLEY INN & CONVENTION C	400.27	74023950
101506	V	053194	BURLEY INN & CONVENTION C	41.73	74023955
101514	V	053194	BURLEY INN & CONVENTION C	333.84	74023953
101522	V	053194	BURLEY INN & CONVENTION C	207.26	74023945
101531	V	053194	BURLEY INN & CONVENTION C	369.91	74023960
101547	V	053194	BURLEY INN & CONVENTION C	384.22	74023950
101557	V	053194	BURLEY INN & CONVENTION C	43.06	74023952
101565	V	053194	BURLEY INN & CONVENTION C	333.84	74023944
101573	V	053194	BURLEY INN & CONVENTION C	333.84	74023942
101581	V	053194	BURLEY INN & CONVENTION C	83.46	74023943
101590	V	053194	BURLEY INN & CONVENTION C	166.92	74023947
101611	V	053194	BURLEY INN & CONVENTION C	217.94	74023949

AFE NUMBER 436702 AFE DESCRIPTION

BURLEY TERM AUTOMATION

START DATE 030193AFE TYPE MP TERM DATE 000000

101629	V	053194	BURLEY INN & CONVENTION C	166.92	74023968
101637	V	053194	BURLEY INN & CONVENTION C	459.03	74023948
101645	V	053194	BURLEY INN & CONVENTION C	200.65	74023946
101661	V	053194	BURLEY INN & CONVENTION C	41.73	74023970
119191	V	053194	VINSON SUPPLY	370.90	74213339
119204	V	053194	VINSON SUPPLY	31.94	74213371
120344	V	053194	NELSON ELECTRIC SUPPLY	374.75	74213369
120352	V	053194	NELSON ELECTRIC SUPPLY	20.60	74213360
120361	V	053194	NELSON ELECTRIC SUPPLY	1,070.00	74213351
121048	V	053194	NORMAN SUPPLY	695.12	74224795
121064	V	053194	NORCO	35.00	74213307
121081	V	053194	MOUNTAIN WEST ELECTRIC	130.32	74213352
121099	V	053194	MCCASLIN'S	80.70	74213345
121110	V	053194	MAGIC-VALLEY SAND & GRAVE	630.00	74213340
121970	V	053194	DAVE'S EXCAVATING	550.00	74213343
121980	V	053194	DAVE'S EXCAVATING	550.00	74213341
121996	V	053194	DAVE'S EXCAVATING	200.00	74213344
122008	V	053194	DAVE'S EXCAVATING	75.00	74213342
122195	V	053194	BROCK, ARTHUR F. & ASSOCIA	252.00	74213346
120379	V	060194	NELSON ELECTRIC SUPPLY	823.94	74213350
120977	V	060194	NELSON ELECTRIC SUPPLY	60.21	74213349
120985	V	060194	NELSON ELECTRIC SUPPLY	787.05	74213340
120993	V	060194	NELSON ELECTRIC SUPPLY	110.44	74213347
121013	V	060194	NELSON ELECTRIC SUPPLY	25.45	74213370
121021	V	060194	NELSON ELECTRIC SUPPLY	70.09	74224790

AFE NUMBER 436702 AFE DESCRIPTION BURLEY TERM AUTOMATION

START DATE 030193 AFE TYPE MP TERM DATE 000000

149606	V	060194	SCHINKEL EDDIE	448.00	74515418
149631	V	060194	SECURITY GATE SYSTEMS	9,474.10	74609384
149788	V	060194	ROONEY ENGINEERING CO	86.00	74515325
150121	V	060194	NELSON ELECTRIC SUPPLY	277.70	74609385
150252	V	060194	MOELLER'S WELDING	448.00	74515580
150439	V	060194	KIRKEENG BRIAN	448.00	74515568
182369	V	060194	WILSON JASON	712.25	74920566
182801	V	060194	VINSON SUPPLY	17.85	74920519
183695	V	060194	TULSA VALVE & FITTING CO	474.56	74920513
183775	V	060194	SCHINKEL EDDIE	586.97	74920588
186191	V	060194	PRIME MACHINE, INC.	745.00	74703571
188402	V	060194	LOADING SYSTEMS, INC.	242.64	74920516
188576	V	060194	J & J EXCAVATION	150.00	74920474
189261	V	060194	GLASCO ELECTRIC CO.	701.53	74920521
190342	V	060194	CHEROKEE HOSE & SUPPLY CO	194.09	74920515
190351	V	060194	C & G INDUSTRIAL SUPPLY,	669.90	74920514
190692	V	060194	BURLEY INN & CONVENTION C	83.46	74920509
190705	V	060194	BURLEY INN & CONVENTION C	83.46	74920510
190721	V	060194	BURLEY INN & CONVENTION C	83.46	74920511
191388	V	060194	AMERICAN CONSTRUCTION SUP	155.40	74703565
191396	V	060194	AMERICAN CONSTRUCTION SUP	386.50	74703567
191417	V	060194	AMERICAN CONSTRUCTION SUP	150.15	74703566
191425	V	060194	AMERICAN CONSTRUCTION SUP	74.50	74703568
191433	V	060194	AMERICAN CONSTRUCTION SUP	75.60	74703569
191441	V	060194	AMERICAN CONSTRUCTION SUP	21.00	74703570

PROGID-AFR001

SINCLAIR OIL CORP

PROCESSED - 2/10/75

AFE LEDGER

PAGE - 1030

AFE NUMBER 436702 AFE DESCRIPTION BURLEY TERM AUTOMATION

START DATE 030193AFE TYPE MP TERM DATE 000000

191505	V	060194	ADDITIVE SYSTEMS INC	433.32	74920512
06 13	P	063094	PAYROLL PROCESSING	389.45	
06 13	P	063094	PAYROLL PROCESSING	1,470.53	
06 27	P	063094	PAYROLL PROCESSING	337.50	
06 27	P	063094	PAYROLL PROCESSING	2,370.99	
064122	Z	063094	CASH RECEIPTS FP	162.17	75415219
250507	V	063094	WES'S INC.	60.70	75324170
250616	V	063094	WES'S INC.	97.20	75324197
250632	V	063094	WES'S INC.	140.60	75324170
250659	V	063094	WES'S INC.	52.06	75324199
250667	V	063094	WES'S INC.	451.50	75324200
250683	V	063094	WES'S INC.	2,415.00	75324201
251046	V	063094	WES'S INC.	71.00	75503302
252574	V	063094	MONROC INC	200.00	75324222
252582	V	063094	MONROC INC	421.20	75324223
252591	V	063094	MONROC INC	140.40	75324224
252603	V	063094	MONROC INC	831.00	75324225
252611	V	063094	MONROC INC	491.40	75324226
252620	V	063094	MONROC INC	501.00	75324227
252638	V	063094	MONROC INC	200.00	75324228
252646	V	063094	MONROC INC	200.00	75324229
252654	V	063094	MONROC INC	70.20	75324230
252770	V	063094	K & R RENT-ALL	20.00	75324192
252788	V	063094	K & R RENT-ALL	73.50	75324193
253000	V	063094	K & R RENT-ALL	37.00	75324174

AFE NUMBER 436702 AFE DESCRIPTION BURLEY TERM AUTORTION

START DATE 030193 AFE TYPE MP TERM DATE 000000

253024	V	063094	K & R RENT-ALL	41.74	75324195
254351	V	063094	COLUMBIA ELECTRIC SUPPLY	403.96	74213353
254385	V	063094	COLUMBIA ELECTRIC SUPPLY	72.92	74213354
254406	V	063094	COLUMBIA ELECTRIC SUPPLY	2,746.98	74213355
254422	V	063094	COLUMBIA ELECTRIC SUPPLY	861.82	74213356
254465	V	063094	COLUMBIA ELECTRIC SUPPLY	514.97	74213357
254473	V	063094	COLUMBIA ELECTRIC SUPPLY	385.94	74213358
254490	V	063094	COLUMBIA ELECTRIC SUPPLY	1,417.32	74213359
254502	V	063094	COLUMBIA ELECTRIC SUPPLY	134.61	74213360
254511	V	063094	COLUMBIA ELECTRIC SUPPLY	187.18	74213361
254537	V	063094	COLUMBIA ELECTRIC SUPPLY	158.34	74213362
254553	V	063094	COLUMBIA ELECTRIC SUPPLY	277.19	74213363
254609	V	063094	COLUMBIA ELECTRIC SUPPLY	8.85	74213364
254633	V	063094	COLUMBIA ELECTRIC SUPPLY	439.16	74213365
254684	V	063094	COLUMBIA ELECTRIC SUPPLY	1,147.60	75324207
254713	V	063094	COLUMBIA ELECTRIC SUPPLY	79.49	75324208
254756	V	063094	COLUMBIA ELECTRIC SUPPLY	1,155.82	75324209
254764	V	063094	COLUMBIA ELECTRIC SUPPLY	480.05	75324210
254810	V	063094	COLUMBIA ELECTRIC SUPPLY	71.88	75324221
254828	V	063094	COLUMBIA ELECTRIC SUPPLY	34.30	75324220
254836	V	063094	COLUMBIA ELECTRIC SUPPLY	152.26	75324219
254844	V	063094	COLUMBIA ELECTRIC SUPPLY	410.48	75324218
254861	V	063094	COLUMBIA ELECTRIC SUPPLY	48.75	75324217
254887	V	063094	COLUMBIA ELECTRIC SUPPLY	728.70	75324216
254916	V	063094	COLUMBIA ELECTRIC SUPPLY	47.80	75324215

AFE LEDGER

AFE NUMBER 436702 AFE DESCRIPTION

BURLEY TERM AUTOMATION

START DATE 030193 AFE TYPE MP TERM DATE 000000

254932	V	063094	COLUMBIA ELECTRIC SUPPLY	9.60	75324214
254967	V	063094	COLUMBIA ELECTRIC SUPPLY	764.91	75324213
254983	V	063094	COLUMBIA ELECTRIC SUPPLY	1,122.75	75324212
255011	V	063094	COLUMBIA ELECTRIC SUPPLY	491.77	75324211
255054	V	063094	COLUMBIA ELECTRIC SUPPLY	74.20	75324204
255071	V	063094	COLUMBIA ELECTRIC SUPPLY	149.49	75324202
255110	V	063094	COLUMBIA ELECTRIC SUPPLY	180.67	75324205
255126	V	063094	COLUMBIA ELECTRIC SUPPLY	2,154.25	75324203
255142	V	063094	COLUMBIA ELECTRIC SUPPLY	376.70	75324200
255169	V	063094	COLUMBIA ELECTRIC SUPPLY	310.37	75324244
255177	V	063094	COLUMBIA ELECTRIC SUPPLY	400.00	75324243
255185	V	063094	COLUMBIA ELECTRIC SUPPLY	417.69	75324242
255193	V	063094	COLUMBIA ELECTRIC SUPPLY	116.40	75324241
255222	V	063094	COLUMBIA ELECTRIC SUPPLY	15.75	75324240
255231	V	063094	COLUMBIA ELECTRIC SUPPLY	13.73	75324239
255249	V	063094	COLUMBIA ELECTRIC SUPPLY	160.75	75324238
255265	V	063094	COLUMBIA ELECTRIC SUPPLY	05.03	75324237
255281	V	063094	COLUMBIA ELECTRIC SUPPLY	324.68	75324236
255290	V	063094	COLUMBIA ELECTRIC SUPPLY	0.02	75324235
255311	V	063094	COLUMBIA ELECTRIC SUPPLY	65.76	75324232
255337	V	063094	COLUMBIA ELECTRIC SUPPLY	145.15	75324233
255353	V	063094	COLUMBIA ELECTRIC SUPPLY	507.77	75324234
256073	V	063094	A-CORE OF BOISE, INC.	375.00	75322031
256090	V	063094	DIAMOND CONTROL SYSTEMS,	420.00	75322030
286521	V	063094	WEB'S INC.	372.76	75701752

APE NUMBER 436702 APE DESCRIPTION BURLEY TERM AUTOMATION

START DATE 030193 APE TYPE MP TERM DATE 000000

286547	V	063094	WES'S INC.	34.65	75701753
286571	V	063094	WES'S INC.	1,862.79	75701751
292613	V	063094	K & R RENT-ALL	99.07	75701745
292621	V	063094	IDAHO HILL & INDUSTRIAL S	54.76	75701742
292630	V	063094	IDAHO HILL & INDUSTRIAL S	91.36	75701743
292648	V	063094	IDAHO HILL & INDUSTRIAL S	244.85	75701744
292656	V	063094	IDAHO HILL & INDUSTRIAL S	103.84	75701741
293018	V	063094	COLUMBIA ELECTRIC SUPPLY	47.89	75701747
293026	V	063094	COLUMBIA ELECTRIC SUPPLY	11.55	75701748
293034	V	063094	COLUMBIA ELECTRIC SUPPLY	16.03	75701749
293042	V	063094	COLUMBIA ELECTRIC SUPPLY	131.83	75701746
341382	V	063094	CAMPBELL JEFFERY D	67.29	76019610
287187	V	070194	VINSON SUPPLY	17.95	75701754
343337	V	070194	BARTA RODNEY A	72.20	76019628
390871	V	070194	LOWDER ELECTRIC CO., INC.	11,750.00	76310927
391101	V	070194	GE SUPPLY	566.50	76310922
391742	V	070194	COLUMBIA ELECTRIC SUPPLY	35.60	76310940
391785	V	070194	COLUMBIA ELECTRIC SUPPLY	44.43	76310945
391793	V	070194	COLUMBIA ELECTRIC SUPPLY	27.11	76310950
391806	V	070194	COLUMBIA ELECTRIC SUPPLY	4.20	76310955
391814	V	070194	COLUMBIA ELECTRIC SUPPLY	163.12	76310954
391822	V	070194	COLUMBIA ELECTRIC SUPPLY	11.08	76310953
391831	V	070194	COLUMBIA ELECTRIC SUPPLY	177.39	76310952
391849	V	070194	COLUMBIA ELECTRIC SUPPLY	98.53	76310951
391857	V	070194	COLUMBIA ELECTRIC SUPPLY	152.84	76310950

APE NUMBER 436702 APE DESCRIPTION

BURLEY TERM AUTOMATION

START DATE 030193APE TYPE HP TERM DATE 000000

391865	V	070194	COLUMBIA ELECTRIC SUPPLY	104.71	76310949
391873	V	070194	COLUMBIA ELECTRIC SUPPLY	51.18	76310948
391881	V	070194	COLUMBIA ELECTRIC SUPPLY	229.33	76310947
391890	V	070194	COLUMBIA ELECTRIC SUPPLY	358.29	76310943
391911	V	070194	COLUMBIA ELECTRIC SUPPLY	286.56	76310942
391937	V	070194	COLUMBIA ELECTRIC SUPPLY	221.07	76310941
391953	V	070194	COLUMBIA ELECTRIC SUPPLY	392.30	76310940
391961	V	070194	COLUMBIA ELECTRIC SUPPLY	105.09	76310939
391970	V	070194	COLUMBIA ELECTRIC SUPPLY	32.39	76310938
391996	V	070194	COLUMBIA ELECTRIC SUPPLY	115.89	76310962
392016	V	070194	COLUMBIA ELECTRIC SUPPLY	224.34	76310960
392032	V	070194	COLUMBIA ELECTRIC SUPPLY	6.54	76310957
392041	V	070194	COLUMBIA ELECTRIC SUPPLY	47.57	76310956
392067	V	070194	COLUMBIA ELECTRIC SUPPLY	51.79	76310959
392091	V	070194	COLUMBIA ELECTRIC SUPPLY	128.15	76310961
392104	V	070194	COLUMBIA ELECTRIC SUPPLY	354.97-	76310963
392462	V	070194	BROOKS INSTRUMENT DIVISIO	1,592.60	76310925
392471	V	070194	BROOKS INSTRUMENT DIVISIO	292.50	76310923
445536	V	070194	HERMANSON WAYNE L	442.30	74920617
447726	V	070194	AMERICAN CONSTRUCTION SUP	38.85	76610665
518926	V	070194	VINSON SUPPLY	86.20	76614624
518951	V	070194	WESTERN MEASUREMENT EQUIP	1,003.00	76614625
519128	V	070194	WES'S INC.	32.76	76723035
519881	V	070194	IDAMO MILL & INDUSTRIAL S	175.57	76723838
520479	V	070194	C & G INDUSTRIAL SUPPLY,	169.57	76614623

PROCID-AFR001

SINCLAIR OIL CORP

PROCESSED - 2/19/95

APE LEDGER

PAGE - 1035

APE NUMBER 436702 APE DESCRIPTION BURLEY TERM AUTOMATION

START DATE 030193APE TYPE MP TERM DATE 000000

520495	V	070194	COLUMBIA ELECTRIC SUPPLY	61.67	76814626
520516	V	070194	COLUMBIA ELECTRIC SUPPLY	109.03	76814637
07 11	P	073194	PAYROLL PROCESSING	717.16	
07 11	P	073194	PAYROLL PROCESSING	1,738.56	
429456	V	073194	GLASCO ELECTRIC CO.	2,011.77	76510854
429501	V	073194	ROONEY ENGINEERING CO	3,049.27	76510843
519814	V	080194	LOWDER ELECTRIC CO., INC.	3,850.00	76923836
564092	V	080194	HERMANSON WAYNE L	600.02	77323437
564181	V	080194	HERMANSON WAYNE L	46.63	77323459
102877	M	082874	HERMANSON WAYNE L	442.30-	77425675
084101	Z	083194	CASH RECEIPTS FP	227.66	77406976
807496	V	090194	DIAMOND CONTROL SYSTEMS,	1,231.70	78522145
807533	V	090194	DIAMOND CONTROL SYSTEMS,	23.00	78522144
807576	V	090194	DIAMOND CONTROL SYSTEMS,	540.00	78522146
845142	V	070194	BURLEY INN & CONVENTION C	70.74	78814557
889735	V	090194	DIAMOND CONTROL SYSTEMS,	13,320.00	79156989
889751	V	070194	DIAMOND CONTROL SYSTEMS,	20.00	77126770
925804	V	070194	MOELLER ARON	401.50	79418047
080858	V	103194	GREER DARRELL	190.62	80301753
080858	V	103194	GREER DARRELL	190.62-	80301753
104124	Z	103194	CASH RECEIPTS FP	190.62	80421338
124102	Z	123194	CASH RECEIPTS FP	293.08	82311741

ACCOUNT BALANCE

354,346.15

436702 1990 04 CAPITAL CONTRA

124311 3 123194 CLR 12-31 TERM WIP LG

ACCOUNT BALANCE

~~370,330.15~~

~~370,330.15~~

TOTAL
SPENT
370,330.15

~~370,330.15~~

03607231

Attachment 4: Similar Facility Actual Cost

GL441
7/07/00003-SOC-MARKETING, TRANS & SUPPLY
GENERAL LEDGER - UNITSPAGE 1
TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705		EQUIPMENT-ADDITIONS-NBM	JDE	00000495	WESTERN MEASUREMENT	04/30/95	04/95			.00	5,805.53	.00
					ACCOUNT TOTALS				.00	.00	5,805.53	5,805.53
			JDE	00000595	SMITH METER INC	05/01/95	05/95				13,928.54	
					ACCOUNT TOTALS				.00	.00	13,928.54	19,734.07
			JDE	00000695	BROOKS INSTRUMENT	06/01/95	06/95				1,577.59	
			JDE	00000695	BROOKS INSTRUMENT	06/01/95	06/95				7,300.43	
			JDE	00000695	FMC CORPORATION	06/01/95	06/95				12,683.27	
			JDE	00000695	BROOKS INSTRUMENT	06/01/95	06/95				1,415.67	
			JDE	00000695	PERFORMANCE VALVE	06/01/95	06/95				23.60	
					ACCOUNT TOTALS				.00	.00	23,000.56	42,734.63
			JDE	00000895	MABURY JEWELL	08/01/95	08/95				42.59	
			JDE	00000895	SEPCO INDUSTRIES	08/01/95	08/95				12,034.00	
					ACCOUNT TOTALS				.00	.00	12,076.59	54,811.22
			JDE	00000995	SEPCO INDUSTRIES	09/01/95	09/95				280.84	
					ACCOUNT TOTALS				.00	.00	280.84	55,092.06
			JDE	00001295	KANSAS CITY BOLT	12/01/95	12/95				229.99	
			JDE	00001295	J & E SUPPLY & FAST	12/01/95	12/95				428.99	
			JDE	00001295	J & E SUPPLY & FAST	12/01/95	12/95				16.00	
			JDE	00001295	MABURY JEWELL	12/01/95	12/95				50.00	
			JDE	00001295	WILSON SUPPLY COMP	12/01/95	12/95				1,444.25	
			JDE	00001295	RICHARDS & CONOVER	12/01/95	12/95				3,322.02	
			JDE	00001295	RICHARDS & CONOVER	12/01/95	12/95				24.91	
			JDE	00001295	RICHARDS & CONOVER	12/01/95	12/95				890.42	
			JDE	00001295	RICHARDS & CONOVER	12/01/95	12/95				530.88	
			JDE	00001295	RICHARDS & CONOVER	12/01/95	12/95				74.27	
			JDE	00001295	RICHARDS & CONOVER	12/01/95	12/95				236.72	
			JDE	00001295	RICHARDS & CONOVER	12/01/95	12/95				4,747.67	
			JDE	00001295	RICHARDS & CONOVER	12/01/95	12/95				554.80	
			JDE	00001295	PIONEER PIPE & TUB	12/01/95	12/95				4,338.00	

GL441
7/07/00

003-SOC-MARKETING, TRANS & SUPPLY
GENERAL LEDGER - UNITS

PAGE 2
TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705		EQUIPMENT-ADDITIONS-NEW	JDE	00001295	PIONEER PIPE & TUB	12/01/95	12/95				13,015.28	
			JDE	00001295	METAL CULVERTS INC	12/01/95	12/95				2,495.73	
			JDE	00001295	HABURY JBWELL	12/01/95	12/95				42.49	
			JDE	00001295	HABURY JBWELL	12/01/95	12/95				23.22	
			JDE	00001295	KANSAS CITY BOLT,N	12/01/95	12/95				229.99	
			JDE	00001295	CO-WART ERNEST	12/01/95	12/95				320.00	
			JDE	00001295	CO-WART ERNEST	12/01/95	12/95				800.00	
			JDE	00001295	KANSAS CITY BOLT,N	12/01/95	12/95				229.99	
			JDE	00001295	WESTERN MEASUREMENT	12/01/95	12/95				65.40	
			JDE	00001295	PRO CONSTRUCTION P	12/01/95	12/95				447.20	
			JDE	00001295	PIONEER PIPE & TUB	12/01/95	12/95				16,261.56	
			JDE	00001295	KANSAS CITY BOLT,N	12/01/95	12/95				227.69	
			JDE	00001295	CA CONSTRUCTION AN	12/01/95	12/95				479.67	
			JDE	00001295	CARTER WATERS CONS	12/01/95	12/95				243.61	
			JDE	00001295	JOHN ZINK COMPANY	12/01/95	12/95				25,572.55	
			JDE	00001295	GREEN QUARRIES INC	12/01/95	12/95				444.85	
			JDE	00001295	GREEN QUARRIES INC	12/01/95	12/95				470.13	
			JDE	00001295	GREEN QUARRIES INC	12/01/95	12/95				132.14	
			JDE	00001295	GREEN QUARRIES INC	12/01/95	12/95				312.25	
			JDE	00001295	GREEN QUARRIES INC	12/01/95	12/95				566.08	
			JDE	00001295	GREEN QUARRIES INC	12/01/95	12/95				373.86	
			JDE	00001295	GREEN QUARRIES INC	12/01/95	12/95				385.07	
			JDE	00001295	GREEN QUARRIES INC	12/01/95	12/95				338.86	
			JDE	00001295	GREEN QUARRIES INC	12/01/95	12/95				9,762.79	
			JDE	00001295	GREEN QUARRIES INC	12/01/95	12/95				373.86	
			JDE	00001295	GREEN QUARRIES INC	12/01/95	12/95				1,121.58	
			JDE	00001295	GREEN QUARRIES INC	12/01/95	12/95				22,335.74	
			JDE	00001295	GREEN QUARRIES INC	12/01/95	12/95				350.00	
			JDE	00001295	WABURTON VALVE CO	12/01/95	12/95				2,981.30	

6441
7/07/00003-SOC-MARKETING, TRANS & SUPPLY
GENERAL LEDGER - UNITSPAGE 3
TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705		EQUIPMENT-ADDITIONS-NEW	JDE	00001295	WILSON INDUSTRIES	12/01/95	12/95				826.95	
			JDE	00001295	WILSON INDUSTRIES	12/01/95	12/95				7,079.37	
			JDE	00001295	WILSON INDUSTRIES	12/01/95	12/95				56.68	
			JDE	00001295	WILSON INDUSTRIES	12/01/95	12/95				3,807.00	
			JDE	00001295	WILSON INDUSTRIES	12/01/95	12/95				275.50	
			JDE	00001295	WARREN LUMBER CO	12/01/95	12/95				370.07	
			JDE	00001295	WARREN LUMBER CO	12/01/95	12/95				44.19	
			JDE	00001295	WARREN LUMBER CO	12/01/95	12/95				12.85	
			JDE	00001295	WARREN LUMBER CO	12/01/95	12/95				77.70	
			JDE	00001295	WARREN LUMBER CO	12/01/95	12/95				90.82	
			JDE	00001295	WARREN LUMBER CO	12/01/95	12/95				54.17	
			JDE	00001295	WARREN LUMBER CO	12/01/95	12/95				40.37	
			JDE	00001295	WARREN LUMBER CO	12/01/95	12/95				67.88	
			JDE	00001295	WARREN LUMBER CO	12/01/95	12/95				23.78	
			JDE	00001295	WARREN LUMBER CO	12/01/95	12/95				128.00	
			JDE	00001295	WARREN LUMBER CO	12/01/95	12/95				102.67	
			JDE	00001295	WESTERN MEASUREMENT	12/01/95	12/95				5,068.46	
			JDE	00001295	RICHARDS & CONOVER	12/01/95	12/95				776.87	
			JDE	00001295	PROGRESSIVE PRODUCT	12/01/95	12/95				498.40	
			JDE	00001295	CONVENIENCECARD	12/01/95	12/95				27.76	
			JDE	00001295	CONVENIENCECARD	12/01/95	12/95				55.22	
			JDE	00001295	J & E SUPPLY & FAS	12/01/95	12/95				428.99	
			JDE	00001295	J & E SUPPLY & FAS	12/01/95	12/95				16.00	
			JDE	00001295	EAGLE WELDING SUPP	12/01/95	12/95				218.73	
			JDE	00001295	CA CONSTRUCTION AN	12/01/95	12/95				159.71	
			JDE	00001295	J & E SUPPLY & FAS	12/01/95	12/95				424.70	
			JDE	00001295	J & E SUPPLY & FAS	12/01/95	12/95				15.84	
					ACCOUNT TOTALS				.00	.00	136,640.71	191,732.77
			JDE	00000196	KANSAS CITY BOLT,	01/01/96	01/96				229.99	

61441
7/07/00

003-SOC-MARKETING, TRANS & SUPPLY
GENERAL LEDGER - UNITS

PAGE 4
TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705		EQUIPMENT-ADDITIONS-NEW	JDE	00000196	RED MAN PIPE AND	01/01/96	01/96				3,292.28	
			JDE	00000196	HEINS GERALD L	01/01/96	01/96				14,384.00	
			JDE	00000196	HEINS GERALD L	01/01/96	01/96				4,235.00	
			JDE	00000196	COMART ERNEST	01/01/96	01/96				1,360.00	
			JDE	00000196	ALPHA-OMEGA GEOTECH	01/01/96	01/96				2,099.00	
			JDE	00000196	WESTERN MEASUREMENT	01/01/96	01/96				1,329.40	
			JDE	00000196	HEINS GERALD L	01/01/96	01/96				9,046.75	
			JDE	00000196	HEINS GERALD L	01/01/96	01/96				3,240.00	
			JDE	00000196	HUNZICKER BROTHERS	01/01/96	01/96				1,410.50	
			JDE	00000196	HUNZICKER BROTHERS	01/01/96	01/96				116.05	
			JDE	00000196	HUNZICKER BROTHERS	01/01/96	01/96				85.28	
			JDE	00000196	HUNZICKER BROTHERS	01/01/96	01/96				4,605.32	
			JDE	00000196	HUNZICKER BROTHERS	01/01/96	01/96				28.51	
			JDE	00000196	HUNZICKER BROTHERS	01/01/96	01/96				255.85	
			JDE	00000196	HUNZICKER BROTHERS	01/01/96	01/96				994.99	
			JDE	00000196	HUNZICKER BROTHERS	01/01/96	01/96				728.76	
			JDE	00000196	HUNZICKER BROTHERS	01/01/96	01/96				876.58	
			JDE	00000196	HUNZICKER BROTHERS	01/01/96	01/96				4,164.76	
			JDE	00000196	HUNZICKER BROTHERS	01/01/96	01/96				350.59	
			JDE	00000196	HUNZICKER BROTHERS	01/01/96	01/96				5,165.52	
			JDE	00000196	PROGRESSIVE PRODUCTS	01/01/96	01/96				553.24	
			JDE	00000196	FMC CORPORATION	01/01/96	01/96				2,766.51	
			JDE	00000196	RICHARDS & CONOVER	01/01/96	01/96				461.23	
			JDE	00000196	RICHARDS & CONOVER	01/01/96	01/96				152.23	
			JDE	00000196	WARBURTON VALVE CO	01/01/96	01/96				2,656.21	
			JDE	00000196	W.W. GRAINGER, INC	01/01/96	01/96				1,340.52	
			JDE	00000196	CA CONSTRUCTION AND	01/01/96	01/96				228.07	
			JDE	00000196	CA CONSTRUCTION AND	01/01/96	01/96				34.07	
			JDE	00000196	MINNICK SUPPLY CO	01/01/96	01/96				301.35	

7/7/00

003-SOC-MARKETING, TRANS & SUPPLY
GENERAL LEDGER - UNITSPAGE 5
TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705		EQUIPMENT-ADDITIONS-NEW	JDE	00000196	SWAGELOK COMPANIES01/01/96	01/96					1,230.81	
			JDE	00000196	GERMANN GERRY L 01/01/96	01/96					160.00	
			JDE	00000196	DIAMOND CONTROL SY01/01/96	01/96					14,850.00	
	97026417		A/P	01009857	WESTERN MEASUREMENTS02/15/96	01/96	00005115				2,474.60	
	97026422		A/P	01009884	WILSON SUPPLY COMP02/15/96	01/96	00004064				44.30	
	97026423		A/P	01009894	WILSON SUPPLY COMP02/15/96	01/96	00004064				3,876.06	
	97026421		A/P	01009903	WILSON SUPPLY COMP02/15/96	01/96	00004064				684.35	
	97026420		A/P	01009914	WILSON SUPPLY COMP02/15/96	01/96	00004064				650.73	
	97030396		A/P	01009924	WILSON SUPPLY COMP02/15/96	01/96	00004064				192.84	
	97020350		A/P	01009936	WILSON SUPPLY COMP02/15/96	01/96	00004064				542.38	
	97026349		A/P	01009937	WILSON SUPPLY COMP02/15/96	01/96	00004064				385.00	
	97026403		A/P	01010062	WARREN LUMBER CO 02/16/96	01/96	00049057				274.76	
	97026404		A/P	01010064	WARREN LUMBER CO 02/16/96	01/96	00049057				9.78	
	97026405		A/P	01010067	WARREN LUMBER CO 02/16/96	01/96	00049057				31.87	
	97026414		A/P	01010069	WARREN LUMBER CO 02/16/96	01/96	00049057				49.82	
	97026415		A/P	01010072	WARREN LUMBER CO 02/16/96	01/96	00049057				53.58	
	97027026		A/P	01010074	WARREN LUMBER CO 02/16/96	01/96	00049057				669.80	
	97026345		A/P	01010314	THE SWAGELOK COMP02/16/96	01/96	00047442				243.42	
	97026341		A/P	01010568	PRO-KOTE ENGINEER102/16/96	01/96	00007767				254.24	
	97026419		A/P	01010784	MARCUS J WAGEE & A02/16/96	01/96	20000601				1,600.00	
	97026342		A/P	01010826	MIDWEST DISPATCH 002/16/96	01/96	20000600				598.00	
	97026340		A/P	01010839	MIDWEST DISPATCH 002/16/96	01/96	20000600				895.50	
	97026319		A/P	01011102	INDUSTRIAL SALES 002/16/96	01/96	20000598				3,780.35	
	97026426		A/P	01011109	HUNZICKER BROTHERS02/16/96	01/96	00009206				1,143.42	
	97026373		A/P	01011182	GREEN QUARRIES INC02/16/96	01/96	00050512				487.90	
	97026370		A/P	01011185	GREEN QUARRIES INC02/16/96	01/96	00050512				670.87	
	97026368		A/P	01011186	GREEN QUARRIES INC02/16/96	01/96	00050512				457.41	
	97026364		A/P	01011189	GREEN QUARRIES INC02/16/96	01/96	00050512				845.65	
	97026362		A/P	01011192	GREEN QUARRIES INC02/16/96	01/96	00050512				278.95	

GL441
7/07/00003-SOC-MARKETING, TRANS & SUPPLY
GENERAL LEDGER - UNITS

TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	97026358	EQUIPMENT-ADDITIONS-NEW	A/P	01011197	GREEN QUARRIES INC02/16/96	01/96	00050512				1,036.80	
	97026356		A/P	01011310	GREEN QUARRIES INC02/16/96	01/96	00050512				209.49	
	97026353		A/P	01011315	GREEN QUARRIES INC02/16/96	01/96	00050512				579.39	
	96713214		A/P	01011432	GERRY L GERMAN C/02/16/96	01/96	00047251				42.48	
	96713214		A/P	01011432	GERRY L GERMAN C/02/16/96	01/96	00047251				.37	
	96713214		A/P	01011432	GERRY L GERMAN C/02/16/96	01/96	00047251				12.86	
	96713214		A/P	01011432	GERRY L GERMAN C/02/16/96	01/96	00047251				22.66	
	96713214		A/P	01011432	GERRY L GERMAN C/02/16/96	01/96	00047251				22.24	
	97026429		A/P	01011461	W. W. GRAINGER, INC02/16/96	01/96	00001293				736.62	
	97026348		A/P	01011478	W. W. GRAINGER, INC02/16/96	01/96	00001293				796.54	
					ACCOUNT TOTALS				.00	.00	106,928.42	298,661.19
	97026351		A/P	01010478	PRO CONSTRUCTION P02/16/96	02/96	00050446				56.43	
	97026322		A/P	01011133	GERALD L HEINS 02/16/96	02/96	00050517				4,392.00	
	97026302		A/P	01011139	GERALD L HEINS 02/16/96	02/96	00050517				16,772.13	
	97030358		A/P	01011395	GERRY L GERMAN C/02/16/96	02/96	00047251				21.66	
	97030358		A/P	01011395	GERRY L GERMAN C/02/16/96	02/96	00047251				2.60	
	97030358		A/P	01011395	GERRY L GERMAN C/02/16/96	02/96	00047251				16.95	
	97030358		A/P	01011395	GERRY L GERMAN C/02/16/96	02/96	00047251				20.13	
	97030358		A/P	01011395	GERRY L GERMAN C/02/16/96	02/96	00047251				143.49	
	97826338		A/P	01013004	CA CONSTRUCTION AN02/21/96	02/96	00050444				1,078.16	
	97026427		A/P	01013012	C & G INDUSTRIAL S02/21/96	02/96	00009830				1,638.58	
	97026425		A/P	01013020	CONTRACTORS SUPPLY02/21/96	02/96	00041746				616.45	
	97026343		A/P	01019083	LOWDER ELECTRIC 0002/26/96	02/96	00037834				2,240.00	
	97425078		A/P	01020375	WILSON INDUSTRIES 02/27/96	02/96	00010580				502.15	
	97425088		A/P	01020476	TOTAL PETROLEUM, 102/27/96	02/96	00004551				9,000.00	
	97425076		A/P	01020507	RICHARDS & CONOVER02/27/96	02/96	00050278				1,056.73	
	97425077		A/P	01020521	RICHARDS & CONOVER02/27/96	02/96	00050278				453.35	
	97425068		A/P	01020603	MFA OIL COMPANY 02/27/96	02/96	00047148				25.49	
	97425069		A/P	01020616	MFA OIL COMPANY 02/27/96	02/96	00047148				9.56	

GL441
7/07/00003-SOC-MARKETING, TRANS & SUPPLY
GENERAL LEDGER - UNITS

TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	97425070	EQUIPMENT-ADDITIONS-MEM	A/P	01020626	MFA OIL COMPANY	02/27/96	02/96	00047148			9.56	
	97425071		A/P	01020629	MFA OIL COMPANY	02/27/96	02/96	00047148			122.16	
	97425072		A/P	01020631	MFA OIL COMPANY	02/27/96	02/96	00047148			9.56	
	97425073		A/P	01020634	MFA OIL COMPANY	02/27/96	02/96	00047148			9.56	
	97425074		A/P	01020637	MFA OIL COMPANY	02/27/96	02/96	00047148			27.09	
	97425075		A/P	01020639	MFA OIL COMPANY	02/27/96	02/96	00047148			27.09	
	97425062		A/P	01020656	MISSOURI VALLEY EL	02/27/96	02/96	00001575			2,825.37	
	97425081		A/P	01020679	J B'S WELDING	02/27/96	02/96	20000937			1,600.00	
	97425050		A/P	01020727	GERALD L HEINS	02/27/96	02/96	00050517			1,800.00	
	97425089		A/P	01020730	GERALD L HEINS	02/27/96	02/96	00050517			425.00	
	97425056		A/P	01020733	GERALD L HEINS	02/27/96	02/96	00050517			1,620.00	
	97425098		A/P	01020736	GERALD L HEINS	02/27/96	02/96	00050517			13,603.75	
	97425091		A/P	01020740	GERALD L HEINS	02/27/96	02/96	00050517			7,908.76	
	97425082		A/P	01020780	GENEX	02/27/96	02/96	00046813			1,315.51	
	97425063		A/P	01020936	CARTERS WATERS CO	02/27/96	02/96	00042697			2,475.54	
	97425065		A/P	01020940	CA CONSTRUCTION A	02/27/96	02/96	00050444			331.62	
	97425064		A/P	01020944	CA CONSTRUCTION A	02/27/96	02/96	00050444			186.33	
	97425083		A/P	01020949	CHEMICAL CONTROL	02/27/96	02/96	00049043			1,516.78	
	97425079		A/P	01020952	CONCRETE PLACEMENT	02/27/96	02/96	20000932			1,012.16	
	97425085		A/P	01021082	BEAUFORT TRANSFER	02/28/96	02/96	00009589			49.50	
	97425084		A/P	01021135	ALBRECHT ELECTRIC	02/28/96	02/96	00016983			54.24	
	97521732		A/P	01023684	PENCE CONSTRUCTION	03/01/96	02/96	00047781			33,308.10	
	97719241		A/P	01026708	WESTERN MEASUREMENT	03/05/96	02/96	00005115			4,530.33	
	97813561		A/P	01030436	CHILLICOTHE WHOLES	03/07/96	02/96	20001268			225.02	
	97813582		A/P	01030442	HUNZICKER BROTHERS	03/07/96	02/96	00009206			15,391.45	
	97813584		A/P	01030444	HUNZICKER BROTHERS	03/07/96	02/96	00009206			3,742.67	
	97813585		A/P	01030447	MINNICK SUPPLY CO	03/07/96	02/96	00046622			240.47	
	97813586		A/P	01030457	J B'S WELDING	03/07/96	02/96	20000937			1,664.00	
	97813587		A/P	01030460	CONTRACTORS SUPPLY	03/07/96	02/96	00041746			874.18	

GL441
7/07/00

003-SOC-MARKETING, TRANS & SUPPLY
GENERAL LEDGER - UNITS

PAGE 1
TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	97813588	EQUIPMENT-ADDITIONS-NEW	A/P	01030465	RICHARDS & CONOVER	03/07/96	02/96	00050278			869.63	
	97813589		A/P	01030470	RICHARDS & CONOVER	03/07/96	02/96	00050278			94.87	
	97813590		A/P	01030473	WILSON INDUSTRIES	03/07/96	02/96	00010580			105.12	
	97813562		A/P	01030721	WARREN LUMBER CO	03/08/96	02/96	00049057			43.96	
	97813563		A/P	01030724	WARREN LUMBER CO	03/08/96	02/96	00049057			407.90	
	97813564		A/P	01030727	WARREN LUMBER CO	03/08/96	02/96	00049057			14.27	
	97813565		A/P	01030729	WARREN LUMBER CO	03/08/96	02/96	00049057			90.29	
	97813566		A/P	01030733	WARREN LUMBER CO	03/08/96	02/96	00049057			40.85	
	97813567		A/P	01030739	WARREN LUMBER CO	03/08/96	02/96	00049057			586.68	
	97813568		A/P	01030742	WARREN LUMBER CO	03/08/96	02/96	00049057			14.98	
	97813569		A/P	01030749	WARREN LUMBER CO	03/08/96	02/96	00049057			282.82	
	97813570		A/P	01030756	WARREN LUMBER CO	03/08/96	02/96	00049057			23.76	
	97813571		A/P	01030760	WARREN LUMBER CO	03/08/96	02/96	00049057			115.57	
	97813572		A/P	01030775	WARREN LUMBER CO	03/08/96	02/96	00049057			31.87	
	97813573		A/P	01030777	WARREN LUMBER CO	03/08/96	02/96	00049057			11.22	
	97813574		A/P	01030779	WARREN LUMBER CO	03/08/96	02/96	00049057			13.28	
	97813575		A/P	01030781	WARREN LUMBER CO	03/08/96	02/96	00049057			140.75	
	97813576		A/P	01030784	WARREN LUMBER CO	03/08/96	02/96	00049057			65.22	
	97813577		A/P	01030786	WARREN LUMBER CO	03/08/96	02/96	00049057			72.71	
	97813578		A/P	01030790	WARREN LUMBER CO	03/08/96	02/96	00049057			74.94	
	97813579		A/P	01030794	WARREN LUMBER CO	03/08/96	02/96	00049057			23.90	
	97813580		A/P	01030797	WARREN LUMBER CO	03/08/96	02/96	00049057			50.65	
	97813581		A/P	01030799	WARREN LUMBER CO	03/08/96	02/96	00049057			6.43	
	97813591		A/P	01030817	MISSOURI VALLEY EL	03/08/96	02/96	00001575			138.42	
	97813595		A/P	01030820	MISSOURI VALLEY EL	03/08/96	02/96	00001575			1,505.50	
	97813592		A/P	01030823	LEE MATHIAS EQUIP	03/08/96	02/96	20001266			421.64	
	97813593		A/P	01030826	PROGRESSIVE PRODU	03/08/96	02/96	00041149			572.73	
	97813594		A/P	01030828	ADVANCED WELDING	103/08/96	02/96	00048589			930.46	
	97813597		A/P	01030830	ADDITIVE SYSTEMS	103/08/96	02/96	00036447			2,205.21	

GL461
7/07/00

GENERAL LEDGER - UNITS

TIME 14:23

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	97813598	EQUIPMENT-ADDITIONS-NEW	A/P	01030831	LOCK STEEL BUILDING	03/08/96	02/96	20001264			14,845.00	
	97813599		A/P	01030834	CA CONSTRUCTION AND	03/08/96	02/96	00050444			37.42	
	97521733		A/P	01030981	ERNEST COMPT	03/08/96	02/96	00050268			160.00	
	97910387		A/P	01035604	GENEX	03/13/96	02/96	00046813			1,801.41	
		ACCOUNT TOTALS							.00	.00	151,690.46	450,351.65
		PAYROLL	032596	PAYROLL PROCESSING	03/31/96	03/96					1,504.80	
		PAYROLL	032596	PAYROLL PROCESSING	03/31/96	03/96					2,880.00	
		JDE	01031396	PAYROLL PROCESSING	03/31/96	03/96					7,757.60	
	97909273		A/P	01035778	GERRY L GERMAN C/	03/13/96	03/96	00047251			5.20	
	97909273		A/P	01035778	GERRY L GERMAN C/	03/13/96	03/96	00047251			25.28	
	98202957		A/P	01043701	GERRY L GERMAN C/	03/21/96	03/96	00047251			79.05	
	98223320		A/P	01051842	TONNAR AUTO SALVAG	03/29/96	03/96	00019675			95.60	
	98223319		A/P	01051846	TONNAR AUTO SALVAG	03/29/96	03/96	00019675			7.97	
	98223317		A/P	01051848	TONNAR AUTO SALVAG	03/29/96	03/96	00019675			21.14	
	98223310		A/P	01052511	JOHN ZINK COMPANY	04/01/96	03/96	00045224			48,073.37	
	98421646		A/P	01052518	HOWARD WILLIAMS	04/01/96	03/96	20001988			260.00	
	98421731		A/P	01052536	WILSON SUPPLY COMP	04/01/96	03/96	00004064			186.88	
	98421691		A/P	01052537	WILSON SUPPLY COMP	04/01/96	03/96	00004064			38.55	
	98421697		A/P	01052538	WILSON SUPPLY COMP	04/01/96	03/96	00004064			12.69	
	98421656		A/P	01052540	WILSON SUPPLY COMP	04/01/96	03/96	00004064			83.26	
	98421657		A/P	01052542	WILSON SUPPLY COMP	04/01/96	03/96	00004064			577.26	
	98421662		A/P	01052545	CARD CENTER	04/01/96	03/96	00048686			54.27	
	98421663		A/P	01052546	CARD CENTER	04/01/96	03/96	00048686			687.77	
	98421725		A/P	01052549	SCOTT EQUIPMENT	0004/01/96	03/96	00003949			19,818.09	
	98223342		A/P	01052550	SCOTT EQUIPMENT	0004/01/96	03/96	00003949			2,935.00	
	98421648		A/P	01052552	RED MAN PIPE AND	004/01/96	03/96	00005186			2,061.95	
	98421709		A/P	01052555	RICHARDS & CONOVER	04/01/96	03/96	00050278			486.50	
	98421740		A/P	01052559	RICHARDS & CONOVER	04/01/96	03/96	00050278			1,313.42	
	98223321		A/P	01052560	RICHARDS & CONOVER	04/01/96	03/96	00050278			871.20	

GL441
7/07/00

003-SOC-MARKETING, TRANS & SUPPLY
GENERAL LEDGER - UNITS

PAGE 10
TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	98421728	EQUIPMENT-ADDITIONS-NEW	A/P	01052568	PRO CONSTRUCTION	04/01/96	03/96	00050446			123.15	
	98421660		A/P	01052569	PUMP & POWER EQUIP	04/01/96	03/96	00050043			569.53	
	98421693		A/P	01052570	THE PROTECTOSEAL	04/01/96	03/96	00036736			776.14	
	98223309		A/P	01052579	PIONEER PIPE & TUB	04/01/96	03/96	00048340			254.10	
	98421717		A/P	01052580	MINNICK SUPPLY CO	04/01/96	03/96	00046622			68.45	
	98421719		A/P	01052583	MINNICK SUPPLY CO	04/01/96	03/96	00046622			63.11	
	98421718		A/P	01052585	MINNICK SUPPLY CO	04/01/96	03/96	00046622			967.50	
	98223344		A/P	01052587	MINNICK SUPPLY CO	04/01/96	03/96	00046622			275.86	
	98421652		A/P	01052589	MINNICK SUPPLY CO	04/01/96	03/96	00046622			34.11	
	98421653		A/P	01052590	MINNICK SUPPLY CO	04/01/96	03/96	00046622			725.62	
	98421654		A/P	01052591	MINNICK SUPPLY CO	04/01/96	03/96	00046622			198.08	
	98421655		A/P	01052593	MINNICK SUPPLY CO	04/01/96	03/96	00046622			27.56	
	98421651		A/P	01052595	MINNICK SUPPLY CO	04/01/96	03/96	00046622			183.85	
	98421650		A/P	01052597	MINNICK SUPPLY CO	04/01/96	03/96	00046622			87.57	
	98223341		A/P	01052601	MISSOURI-KANSAS SLO	04/01/96	03/96	00000752			186.18	
	98421713		A/P	01052602	MISSOURI VALLEY ELO	04/01/96	03/96	00001575			132.23	
	98421729		A/P	01052604	LO-DER ELECTRIC	04/01/96	03/96	00037834			3,320.00	
	98421732		A/P	01052606	J B'S WELDING	04/01/96	03/96	20000937			1,792.00	
	98421649		A/P	01052608	HERTZ EQUIPMENT	04/01/96	03/96	00042929			3,155.53	
	98721696		A/P	01052610	GERALD L HEINS	04/01/96	03/96	00050517			1,800.00	
	98421708		A/P	01052611	GERALD L HEINS	04/01/96	03/96	00050517			12,714.24	
	98223324		A/P	01052614	GERALD L HEINS	04/01/96	03/96	00050517			8,210.00	
	98223330		A/P	01052615	GERALD L HEINS	04/01/96	03/96	00050517			2,340.00	
	98421680		A/P	01052620	GERALD L HEINS	04/01/96	03/96	00050517			1,800.00	
	98421686		A/P	01052623	GERALD L HEINS	04/01/96	03/96	00050517			3,348.75	
	98421673		A/P	01052625	GERALD L HEINS	04/01/96	03/96	00050517			2,016.00	
	98421666		A/P	01052672	GERALD L HEINS	04/01/96	03/96	00050517			7,614.38	
	98421716		A/P	01052680	HUNZICKER BROTHERS	04/01/96	03/96	00009206			1,672.70	
	98421714		A/P	01052690	HUNZICKER BROTHERS	04/01/96	03/96	00009206			601.00	

7/07/00

 CUS-SUB-MATERIALS, TRANS & SUPPLY
 GENERAL LEDGER - UNITS
PAGE 11
TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	98421715	EQUIPMENT-ADDITIONS-NEW	A/P	01052692	HUNZICKER BROTHERS04/01/96	03/96	00009206				48.32	
	98421727		A/P	01052693	HUNZICKER BROTHERS04/01/96	03/96	00009206				51.00	
	98223314		A/P	01052695	HUNZICKER BROTHERS04/01/96	03/96	00009206				1,541.47	
	98223315		A/P	01052697	HUNZICKER BROTHERS04/01/96	03/96	00009206				238.04	
	98223313		A/P	01052700	HUNZICKER BROTHERS04/01/96	03/96	00009206				348.30	
	98223316		A/P	01052703	HUNZICKER BROTHERS04/01/96	03/96	00009206				689.36	
	98223312		A/P	01052705	HUNZICKER BROTHERS04/01/96	03/96	00009206				931.10	
	98223311		A/P	01052710	HUNZICKER BROTHERS04/01/96	03/96	00009206				213.83	
	98421658		A/P	01052713	HUNZICKER BROTHERS04/01/96	03/96	00009206				1,199.81	
	98421659		A/P	01052716	HUNZICKER BROTHERS04/01/96	03/96	00009206				505.90	
	98421710		A/P	01052737	ALPHA-OMEGA GEOTECH04/01/96	03/96	00050513				727.00	
	98421721		A/P	01052744	GE SUPPLY 04/01/96	03/96	00036250				808.38	
	98421720		A/P	01052746	GE SUPPLY 04/01/96	03/96	00036250				1,038.33	
	98223345		A/P	01052749	EAGLE WELDING SUPPO4/01/96	03/96	00040366				153.26	
	98421647		A/P	01052750	CONCRETE PLACEMENT04/01/96	03/96	20001975				471.29	
	98421726		A/P	01052752	CONTRACTORS SUPPLY04/01/96	03/96	00041746				549.67	
	98501481		A/P	01052781	GREEN QUARRIES INCO4/01/96	03/96	00050512				489.12	
	98501484		A/P	01052786	GREEN QUARRIES INCO4/01/96	03/96	00050512				1,325.37	
	98501488		A/P	01052789	GREEN QUARRIES INCO4/01/96	03/96	00050512				410.23	
	98501490		A/P	01052793	GREEN QUARRIES INCO4/01/96	03/96	00050512				1,120.26	
	98501494		A/P	01052797	GREEN QUARRIES INCO4/01/96	03/96	00050512				820.01	
	98223366		A/P	01052798	GREEN QUARRIES INCO4/01/96	03/96	00050512				853.84	
	98501501		A/P	01052803	GREEN QUARRIES INCO4/01/96	03/96	00050512				249.68	
	98501503		A/P	01052806	GREEN QUARRIES INCO4/01/96	03/96	00050512				350.56	
	98501506		A/P	01052808	GREEN QUARRIES INCO4/01/96	03/96	00050512				990.16	
	98501511		A/P	01052810	GREEN QUARRIES INCO4/01/96	03/96	00050512				332.79	
	98501513		A/P	01052816	GREEN QUARRIES INCO4/01/96	03/96	00050512				622.49	
	98501516		A/P	01052819	GREEN QUARRIES INCO4/01/96	03/96	00050512				4,859.69	
	98501530		A/P	01052824	GREEN QUARRIES INCO4/01/96	03/96	00050512				5,444.89	

GL441
7/07/00

003-SOC-MARKETING, TRANS & SUPPLY
GENERAL LEDGER - UNITS

PAGE 16
TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	98501545	EQUIPMENT-ADDITIONS-NEW	A/P	01052826	GREEN QUARRIES INCD4/01/96	03/96		00050512			895.54	
	98501549		A/P	01052829	GREEN QUARRIES INCD4/01/96	03/96		00050512			217.18	
	98223419		A/P	01052832	GREEN QUARRIES INCD4/01/96	03/96		00050512			232.58	
	98223421		A/P	01052882	GREEN QUARRIES INCD4/01/96	03/96		00050512			568.01	
	98501555		A/P	01052885	GREEN QUARRIES INCD4/01/96	03/96		00050512			686.62	
	98223347		A/P	01052898	CA CONSTRUCTION AND4/01/96	03/96		00050444			35.15	
	98223322		A/P	01052900	CA CONSTRUCTION AND4/01/96	03/96		00050444			49.61	
	98421738		A/P	01052905	BEST WAY 04/01/96	03/96		20001974			1,076.19	
	98516320		A/P	01056730	HUNZICKER BROTHERS04/04/96	03/96		00009206			619.16	
	98421712		A/P	01056779	A & A CONCRETE PUM04/04/96	03/96		20001973			872.50	
	98421711		A/P	01056788	A & A CONCRETE PUM04/04/96	03/96		20001973			843.75	
	98816131		A/P	01063011	WHESSOE VAREC, INCD4/11/96	03/96		00032689			1,098.41	
	98813282		A/P	01063014	WILSON SUPPLY COMPO4/11/96	03/96		00004064			95.28	
	98813302		A/P	01063022	WARREN LUMBER CO 04/11/96	03/96		00049057			45.15	
	98813305		A/P	01063027	WARREN LUMBER CO 04/11/96	03/96		00049057			3.19	
	98813303		A/P	01063034	WARREN LUMBER CO 04/11/96	03/96		00049057			654.57	
	98813307		A/P	01063038	WARREN LUMBER CO 04/11/96	03/96		00049057			12.68	
	98813306		A/P	01063043	WARREN LUMBER CO 04/11/96	03/96		00049057			39.94	
	98813304		A/P	01063047	WARREN LUMBER CO 04/11/96	03/96		00049057			12.56	
	98813308		A/P	01063052	WARREN LUMBER CO 04/11/96	03/96		00049057			26.48	
	98813309		A/P	01063054	WARREN LUMBER CO 04/11/96	03/96		00049057			50.46	
	98813310		A/P	01063056	WARREN LUMBER CO 04/11/96	03/96		00049057			69.58	
	98813298		A/P	01063062	RED MAN PIPE AND SD4/11/96	03/96		00005186			125.23	
	98813290		A/P	01063072	MFA OIL COMPANY 04/11/96	03/96		00047148			6.37	
	98813291		A/P	01063073	MFA OIL COMPANY 04/11/96	03/96		00047148			20.30	
	98813292		A/P	01063074	MFA OIL COMPANY 04/11/96	03/96		00047148			36.65	
	98813289		A/P	01063075	MFA OIL COMPANY 04/11/96	03/96		00047148			315.56	
	98813293		A/P	01063076	MFA OIL COMPANY 04/11/96	03/96		00047148			27.09	
	98813294		A/P	01063077	MFA OIL COMPANY 04/11/96	03/96		00047148			270.87	

GL41
7/07/00

GENERAL LEDGER - UNITS

TIME 19.62

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	98813295	EQUIPMENT-ADDITIONS-NEW	A/P	01063078	MFA OIL COMPANY	04/11/96	03/96	00047148			50.00	
	98813296		A/P	01063079	MFA OIL COMPANY	04/11/96	03/96	00047148			27.09	
	98813297		A/P	01063080	MFA OIL COMPANY	04/11/96	03/96	00047148			52.58	
	98816142		A/P	01063222	MINNICK SUPPLY CO	04/11/96	03/96	00046622			8.20	
	98816143		A/P	01063225	MINNICK SUPPLY CO	04/11/96	03/96	00046622			213.21	
	98813283		A/P	01063230	MISSOURI-KANSAS SLO	04/11/96	03/96	00000752			132.98	
	98816087		A/P	01063285	LAKELAND	04/11/96	03/96	00018016			358.66	
	98816083		A/P	01063296	LO-DER ELECTRIC COO	04/11/96	03/96	00037834			8,280.00	
	98816134		A/P	01063301	KAW TRANSPORT COMPO	04/11/96	03/96	00001382			931.45	
	98813281		A/P	01063323	JOHN M. ELLSWORTH	04/11/96	03/96	00020780			268.00	
	98813280		A/P	01063336	JAMES E BARKER P. ED	04/11/96	03/96	20002320			425.00	
	98813278		A/P	01063351	J B'S WELDING	04/11/96	03/96	20000937			1,632.00	
	98813284		A/P	01063355	JMC INSTRUMENTS INC	04/11/96	03/96	00003817			411.96	
	98816081		A/P	01063358	JCI INDUSTRIES INC	04/11/96	03/96	00047541			3,910.83	
	98816138		A/P	01063371	HUNZICKER BROTHERS	04/11/96	03/96	00009206			340.78	
	98816139		A/P	01063375	HUNZICKER BROTHERS	04/11/96	03/96	00009206			1,169.19	
	98816140		A/P	01063377	HUNZICKER BROTHERS	04/11/96	03/96	00009206			160.35	
	98816094		A/P	01063381	HUNZICKER BROTHERS	04/11/96	03/96	00009206			145.47	
	98816097		A/P	01063386	GREEN QUARRIES INC	04/11/96	03/96	00050512			804.69	
	98816100		A/P	01063388	GREEN QUARRIES INC	04/11/96	03/96	00050512			335.19	
	98816103		A/P	01063391	GREEN QUARRIES INC	04/11/96	03/96	00050512			355.19	
	98816105		A/P	01063394	GREEN QUARRIES INC	04/11/96	03/96	00050512			319.79	
	98816108		A/P	01063396	GREEN QUARRIES INC	04/11/96	03/96	00050512			2,208.95	
	98816115		A/P	01063400	GREEN QUARRIES INC	04/11/96	03/96	00050512			2,556.07	
	98816118		A/P	01063403	GREEN QUARRIES INC	04/11/96	03/96	00050512			411.28	
	98816121		A/P	01063407	GREEN QUARRIES INC	04/11/96	03/96	00050512			441.79	
	98816123		A/P	01063410	GREEN QUARRIES INC	04/11/96	03/96	00050512			299.27	
	98816146		A/P	01063419	GERALD L HEINS	04/11/96	03/96	00050517			720.00	
	98816151		A/P	01063423	GERALD L HEINS	04/11/96	03/96	00050517			6,450.20	

GL41
7/07/00003-SOC-MARKETING, TRANS & SUPPLY
GENERAL LEDGER - UNITS17:45:13
TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	98816132	EQUIPMENT-ADDITIONS-NEW	A/P	01063428	GENEX	04/11/96	03/96	00046813			866.92	
	98816085		A/P	01063461	E L POWELL & SONS	04/11/96	03/96	20002319			846.20	
	98813279		A/P	01063475	DIAMOND CONTROL SYO	04/11/96	03/96	00028098			27,225.00	
	98813285		A/P	01063509	ORDAN PRODUCTS INC	04/11/96	03/96	00008581			95.85	
	98813286		A/P	01063511	CA CONSTRUCTION AND	04/11/96	03/96	00050444			123.62	
	98816082		A/P	01063515	CONTRACTORS SUPPLY	04/11/96	03/96	00041746			549.67	
	98816145		A/P	01063520	CONTRACTORS SUPPLY	04/11/96	03/96	00041746			254.14	
	98631113		A/P	01063576	CARD CENTER	04/11/96	03/96	00048686			12.72	
	98631114		A/P	01063579	CARD CENTER	04/11/96	03/96	00048686			7.63	
	98631115		A/P	01063582	CARD CENTER	04/11/96	03/96	00048686			3.18	
	98631117		A/P	01063587	CARD CENTER	04/11/96	03/96	00048686			7.54	
	98631118		A/P	01063590	CARD CENTER	04/11/96	03/96	00048686			3.35	
	98631120		A/P	01063595	CARD CENTER	04/11/96	03/96	00048686			7.38	
	98816091		A/P	01063604	BOWE HARDWARE	04/11/96	03/96	00046545			10.46	
	98816090		A/P	01063610	BOWE HARDWARE	04/11/96	03/96	00046545			136.55	
	98816089		A/P	01063611	BOWE HARDWARE	04/11/96	03/96	00046545			34.31	
	98816093		A/P	01063615	BOWE HARDWARE	04/11/96	03/96	00046545			52.99	
	98816092		A/P	01063616	BOWE HARDWARE	04/11/96	03/96	00046545			54.17	
	98816088		A/P	01063618	BOWE HARDWARE	04/11/96	03/96	00046545			2.80	
	98816141		A/P	01063620	BELGER CARTAGE SERO	04/11/96	03/96	00010272			900.00	
	99006969		J/E	03600223	P/R POSTING CORR	04/23/96	03/96				7,757.60	
	99006969		J/E	03600223	P/R POSTING CORR	04/23/96	03/96				604.80	
ACCOUNT TOTALS									.00	.00	237,503.23	687,854.88
		PAYROLL	041096	PAYROLL PROCESSING	04/30/96	04/96					1,756.80	
		PAYROLL	041096	PAYROLL PROCESSING	04/30/96	04/96					4,684.80	
		PAYROLL	042696	PAYROLL PROCESSING	04/30/96	04/96					2,194.20	
		PAYROLL	042696	PAYROLL PROCESSING	04/30/96	04/96					5,222.40	
	98816137		A/P	01063067	P W S D NO.1 OF CAD	04/11/96	04/96	20002323			2,000.00	
	98816136		A/P	01063363	JCI INDUSTRIES INC	04/11/96	04/96	00047541			99.93	

GL441
7/07/00UD-300-PHASE II, 1990 & 1991
GENERAL LEDGER - UNITS

TIME 14:20

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	98816080	EQUIPMENT-ADDITIONS-NBW	A/P	01063487	CHEMICAL CONTROL	504/11/96	04/96	00049043			494.62	
	98816135		A/P	01063532	CONTRACTORS SUPPLY	04/11/96	04/96	00041746			43.05	
	98921817		A/P	01068960	GERRY L GERMAN	C/04/24/96	04/96	00047251			479.26	
	98921817		A/P	01068960	GERRY L GERMAN	C/04/24/96	04/96	00047251			19.68	
	99205355		A/P	01074481	HOWARD WILLIAMS	04/25/96	04/96	20001988			100.00	
	99205249		A/P	01074482	W & M WELDING INC	04/25/96	04/96	20002789			587.50	
	99111828		A/P	01074522	WILSON SUPPLY COMP	04/25/96	04/96	0004064			208.34	
	99205373		A/P	01074661	RICHARDS & CONOVER	04/25/96	04/96	00050278			73.38	
	99111829		A/P	01074772	MISSOURI-KANSAS	S/04/25/96	04/96	00000752			308.91	
	99205332		A/P	01074776	MISSOURI-KANSAS	S/04/25/96	04/96	00000752			887.88	
	99205333		A/P	01074777	MISSOURI-KANSAS	S/04/25/96	04/96	00000752			10.60	
	99111835		A/P	01074793	MFA OIL CO	04/25/96	04/96	00046819			275.82	
	99111836		A/P	01074795	MFA OIL CO	04/25/96	04/96	00046819			27.09	
	99111837		A/P	01074796	MFA OIL CO	04/25/96	04/96	00046819			27.09	
	99111838		A/P	01074798	MFA OIL CO	04/25/96	04/96	00046819			27.09	
	99111839		A/P	01074799	MFA OIL CO	04/25/96	04/96	00046819			129.80	
	99205351		A/P	01074894	MINNICK SUPPLY CO	04/25/96	04/96	00046622			454.45	
	99205350		A/P	01074895	MINNICK SUPPLY CO	04/25/96	04/96	00046622			80.95	
	99111827		A/P	01074904	LOCK STEEL BUILDING	04/25/96	04/96	20001264			14,845.00	
	99111832		A/P	01074907	LONGVIEW INSPECT	04/25/96	04/96	00044188			170.60	
	99205338		A/P	01074909	LONGVIEW INSPECT	04/25/96	04/96	00044188			178.70	
	99205348		A/P	01074922	LOADER ELECTRIC	04/25/96	04/96	00037834			12,080.00	
	99111826		A/P	01075053	J B'S WELDING	04/25/96	04/96	20000937			1,120.00	
	99111830		A/P	01075161	INDUSTRIAL SALES	04/25/96	04/96	20002767			179.24	
	99205357		A/P	01075167	HUNZICKER BROTHERS	04/25/96	04/96	00009206			81.20	
	99205358		A/P	01075171	HUNZICKER BROTHERS	04/25/96	04/96	00009206			85.37	
	99205359		A/P	01075176	HUNZICKER BROTHERS	04/25/96	04/96	00009206			535.81	
	99205356		A/P	01075180	HUNZICKER BROTHERS	04/25/96	04/96	00009206			479.38	
	99205360		A/P	01075184	HUNZICKER BROTHERS	04/25/96	04/96	00009206			109.44	

GL441
7/07/00003-SOC-MARKETING, TRANS & SUPPLY
GENERAL LEDGER - UNITS

TIME UNITS

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1980-05-456705	99205361	EQUIPMENT-ADDITIONS-MEM	A/P	01075186	HUNZICKER BROTHERS04/25/96	04/96	00009206				1,740.53	
	99205362		A/P	01075187	HUNZICKER BROTHERS04/25/96	04/96	00009206				475.81	
	99205363		A/P	01075190	HUNZICKER BROTHERS04/25/96	04/96	00009206				1,537.38	
	99205364		A/P	01075192	HUNZICKER BROTHERS04/25/96	04/96	00009206				537.69	
	99205365		A/P	01075194	HUNZICKER BROTHERS04/25/96	04/96	00009206				219.23	
	99205366		A/P	01075196	HUNZICKER BROTHERS04/25/96	04/96	00009206				41.32	
	99205367		A/P	01075198	HUNZICKER BROTHERS04/25/96	04/96	00009206				147.28	
	99205368		A/P	01075200	HUNZICKER BROTHERS04/25/96	04/96	00009206				469.44	
	99205369		A/P	01075202	HUNZICKER BROTHERS04/25/96	04/96	00009206				154.55	
	99205370		A/P	01075205	HUNZICKER BROTHERS04/25/96	04/96	00009206				572.06	
	99205371		A/P	01075207	HUNZICKER BROTHERS04/25/96	04/96	00009206				58.66	
	99205372		A/P	01075210	HUNZICKER BROTHERS04/25/96	04/96	00009206				366.74	
	99205377		A/P	01075212	HERTZ EQUIPMENT RED04/25/96	04/96	00042929				3,080.53	
	99205376		A/P	01075214	HERTZ EQUIPMENT RED04/25/96	04/96	00042929				104.25	
	99205345		A/P	01075216	H.D. GRIFFIN CONST04/25/96	04/96	00022665				1,059.23	
	99205342		A/P	01075218	GERALD L HEINS 04/25/96	04/96	00050517				495.00	
	99205354		A/P	01075247	GE SUPPLY 04/25/96	04/96	00036250				1,359.47	
	99205352		A/P	01075251	GE SUPPLY 04/25/96	04/96	00036250				432.26	
	99205353		A/P	01075275	C&G INDUSTRIAL SUP04/25/96	04/96	00013655				96.98	
	99205341		A/P	01075279	CONCRETE PLACEMENT04/25/96	04/96	20002762				337.64	
	99409739		A/P	01084833	ZIMMERMAN SIGN CO05/08/96	04/96	00015639				2,341.01	
	99409731		A/P	01084871	WABURTON VALVE CO05/08/96	04/96	00008531				854.58	
	99409709		A/P	01084875	WEST KEARNEY WINNED05/08/96	04/96	20003080				898.31	
	99409712		A/P	01084882	WILSON INDUSTRIES 05/08/96	04/96	00010580				197.85	
	99409713		A/P	01084887	WILSON INDUSTRIES 05/08/96	04/96	00010580				103.77	
	99409736		A/P	01085085	ST LOUIS VALVE & F05/08/96	04/96	20003079				253.15	
	99409732		A/P	01085102	RICHARDS & CONOVER05/08/96	04/96	00050278				252.56	
	99409729		A/P	01085138	PROGRESSIVE PRODUCT05/08/96	04/96	00041149				601.37	
	99409705		A/P	01085206	OLENHUSE LANDSCAP05/08/96	04/96	20003077				330.93	

7/07/00

GENERAL LEDGER - UNITS

LINE 1912

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	99409723	EQUIPMENT-ADDITIONS-NB/	A/P	01085214	MISSOURI VALLEY	EL05/08/96	04/96	00001575			619.63	
	99409722		A/P	01085219	MISSOURI VALLEY	EL05/08/96	04/96	00001575			3.24	
	99409720		A/P	01085221	MISSOURI VALLEY	EL05/08/96	04/96	00001575			268.86	
	99409721		A/P	01085227	MISSOURI VALLEY	EL05/08/96	04/96	00001575			168.90	
	99409724		A/P	01085233	MINNICK SUPPLY CO	05/08/96	04/96	00046622			39.13	
	99409738		A/P	01085327	MISSOURI-KANSAS	SL05/08/96	04/96	00000752			70.56	
	99409737		A/P	01085332	MISSOURI-KANSAS	SL05/08/96	04/96	00000752			241.77	
	99409704		A/P	01085433	J B'S WELDING	05/08/96	04/96	20000937			1,824.00	
	99409726		A/P	01085443	JMC INSTRUMENTS	IN05/08/96	04/96	00003817			318.69	
	99409725		A/P	01085445	JMC INSTRUMENTS	IN05/08/96	04/96	00003817			140.11	
	99409727		A/P	01085447	JMC INSTRUMENTS	IN05/08/96	04/96	00003817			65.36	
	99409734		A/P	01085472	HUNZICKER BROTHERS	05/08/96	04/96	00009206			58.90	
	99409735		A/P	01085473	HUNZICKER BROTHERS	05/08/96	04/96	00009206			171.40	
	99409733		A/P	01085474	HUNZICKER BROTHERS	05/08/96	04/96	00009206			4,245.67	
	99409706		A/P	01085485	HUNZICKER BROTHERS	05/09/96	04/96	00009206			76.49	
	99409707		A/P	01085488	HUNZICKER BROTHERS	05/09/96	04/96	00009206			364.82	
	99409708		A/P	01085491	HUNZICKER BROTHERS	05/09/96	04/96	00009206			241.88	
	99409710		A/P	01085561	ESD COMPANY	05/09/96	04/96	00001296			4,095.52	
	99409714		A/P	01085641	GERALD L HEINS	05/09/96	04/96	00050517			6,246.88	
	99613716		A/P	01085652	GERRY L GERMANN	C/05/09/96	04/96	00047251			137.78	
	99613716		A/P	01085652	GERRY L GERMANN	C/05/09/96	04/96	00047251			32.35	
	99613716		A/P	01085652	GERRY L GERMANN	C/05/09/96	04/96	00047251			6.80	
	99613716		A/P	01085652	GERRY L GERMANN	C/05/09/96	04/96	00047251			35.00	
	99409730		A/P	01085689	ENGBAR PIPE & STEEL	05/09/96	04/96	00049616			1,694.25	
	99409711		A/P	01085731	C & G INDUSTRIAL	05/09/96	04/96	00009830			605.29	
	99409698		A/P	01085766	COLONIAL NURSERY	05/09/96	04/96	00007686			2,762.94	
	99409697		A/P	01085780	COLONIAL NURSERY	05/09/96	04/96	00007686			163.76	
	99409728		A/P	01086091	AMERICAN FOUNDRY	05/09/96	04/96	00005787			948.56	
ACCOUNT TOTALS									.00	.00	94,566.90	782,421.78

GL441
7/07/00003-SOC-MARKETING, TRANS & SUPPLY
GENERAL LEDGER - UNITSPAGE 18
TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705		EQUIPMENT-ADDITIONS-NBJ	PAYROLL	051096	PAYROLL PROCESSING	05/31/96	05/96				1,134.76	
			PAYROLL	051096	PAYROLL PROCESSING	05/31/96	05/96				3,144.00	
			PAYROLL	052496	PAYROLL PROCESSING	05/31/96	05/96				144.00	
			PAYROLL	052496	PAYROLL PROCESSING	05/31/96	05/96				1,416.00	
99509410			A/P	01093921	WILSON SUPPLY COMP	05/17/96	05/96	0004064			15.45	
99509389			A/P	01093928	WARREN LUMBER CO	05/17/96	05/96	00049057			25.18	
99509390			A/P	01093930	WARREN LUMBER CO	05/17/96	05/96	00049057			38.77	
99509391			A/P	01093932	WARREN LUMBER CO	05/17/96	05/96	00049057			10.62	
99509392			A/P	01093933	WARREN LUMBER CO	05/17/96	05/96	00049057			1.50	
99509393			A/P	01093936	WARREN LUMBER CO	05/17/96	05/96	00049057			3.49	
99509394			A/P	01093937	WARREN LUMBER CO	05/17/96	05/96	00049057			29.37	
99509395			A/P	01093938	WARREN LUMBER CO	05/17/96	05/96	00049057			28.80	
99509396			A/P	01093940	WARREN LUMBER CO	05/17/96	05/96	00049057			27.38	
99509418			A/P	01093996	WABURTON VALVE CO	05/20/96	05/96	00008531			633.01	
99509405			A/P	01094149	CARD CENTER	05/20/96	05/96	00048686			224.38	
99509402			A/P	01094169	CARD CENTER	05/20/96	05/96	00048686			35.37	
99509403			A/P	01094176	CARD CENTER	05/20/96	05/96	00048686			47.73	
99509407			A/P	01094181	CARD CENTER	05/20/96	05/96	00048686			35.02	
99509422			A/P	01094197	TONNAR AUTO SALVAG	05/20/96	05/96	00019675			54.65	
99509423			A/P	01094204	TONNAR AUTO SALVAG	05/20/96	05/96	00019675			120.83	
99509421			A/P	01094251	THE S-INGELOCK COMP	05/20/96	05/96	00047442			430.80	
10002059			A/P	01094278	SUPERIOR COATING	05/20/96	05/96	00041301			6,480.00	
10001994			A/P	01094345	PENCE CONSTRUCTION	05/20/96	05/96	00047781			3,700.90	
10001992			A/P	01094348	PENCE CONSTRUCTION	05/20/96	05/96	00047781			13,552.50	
10001993			A/P	01094351	PENCE CONSTRUCTION	05/20/96	05/96	00047781			2,045.00	
10001989			A/P	01094563	MARCUS J WAGEE & A	05/20/96	05/96	20000601			445.00	
99509420			A/P	01094565	MINNICK SUPPLY CO	05/20/96	05/96	00046622			273.99	
10001991			A/P	01094568	MINNICK SUPPLY CO	05/20/96	05/96	00046622			31.95	
10001990			A/P	01094580	MISSOURI-KANSAS SL	05/20/96	05/96	00000752			377.48	
99509399			A/P	01094666	HUNZICKER BROTHERS	05/20/96	05/96	00009206			182.83	

61441
7/07/00

GENERAL LEDGER - UNITS

TIME 19.62

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	99509416	EQUIPMENT-ADDITIONS-NEW	A/P	01094669	HUNZICKER BROTHERS	05/20/96	05/96	00009206			87.54	
	99509417		A/P	01094671	HUNZICKER BROTHERS	05/20/96	05/96	00009206			66.95	
	10001988		A/P	01094672	HUNZICKER BROTHERS	05/20/96	05/96	00009206			729.54	
	10001807		A/P	01094680	GERRY L. GERMAN	05/20/96	05/96	00047251			51.60	
	10002000		A/P	01094701	GREEN QUARRIES INC	05/20/96	05/96	00050512			365.93	
	10002003		A/P	01094704	GREEN QUARRIES INC	05/20/96	05/96	00050512			278.95	
	10002004		A/P	01094708	GREEN QUARRIES INC	05/20/96	05/96	00050512			229.45	
	10002006		A/P	01094710	GREEN QUARRIES INC	05/20/96	05/96	00050512			429.67	
	10002009		A/P	01094711	GREEN QUARRIES INC	05/20/96	05/96	00050512			1,110.71	
	10002016		A/P	01094713	GREEN QUARRIES INC	05/20/96	05/96	00050512			995.30	
	10002022		A/P	01094716	GREEN QUARRIES INC	05/20/96	05/96	00050512			1,318.51	
	10002027		A/P	01094718	GREEN QUARRIES INC	05/20/96	05/96	00050512			1,333.47	
	10002032		A/P	01094720	GREEN QUARRIES INC	05/20/96	05/96	00050512			1,412.73	
	10002038		A/P	01094723	GREEN QUARRIES INC	05/20/96	05/96	00050512			1,958.93	
	10002039		A/P	01094726	GREEN QUARRIES INC	05/20/96	05/96	00050512			2,375.34	
	10002053		A/P	01094735	GREEN QUARRIES INC	05/20/96	05/96	00050512			1,337.32	
	10002058		A/P	01094840	CENTRAL WELDING &	05/20/96	05/96	20003365			190.00	
	99509398		A/P	01094842	CONTRACTORS SUPPLY	05/20/96	05/96	00041746			549.67	
	10001995		A/P	01094843	CONTRACTORS SUPPLY	05/20/96	05/96	00041746			178.46	
	10001658		A/P	01094853	ACHE SIGN, INC.	05/20/96	05/96	00000023			2,390.00	
	99509400		A/P	01094965	MISSOURI VALLEY EL	05/20/96	05/96	00001575			98.24	
	99509419		A/P	01094966	MISSOURI VALLEY EL	05/20/96	05/96	00001575			115.40	
	99509414		A/P	01095061	LOADER ELECTRIC	05/20/96	05/96	00037834			6,520.00	
	99509446		A/P	01095117	GODDARD & WHITE	05/20/96	05/96	00046694			36.63	
	99509387		A/P	01095144	ECKARDS	05/20/96	05/96	20003345			156.15	
	99509388		A/P	01095148	ECKARDS	05/20/96	05/96	20003345			368.60	
	99509385		A/P	01095189	COLONIAL NURSERY	05/20/96	05/96	00007686			376.60	
	99509384		A/P	01095192	COLONIAL NURSERY	05/20/96	05/96	00007686			1,552.58	
	99509386		A/P	01095196	COLONIAL NURSERY	05/20/96	05/96	00007686			1,319.54	

61441
7/07/00

003-SOC-MARKETING, TRANS & SUPPLY
GENERAL LEDGER - UNITS

PAGE 61
TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	99509409	EQUIPMENT-ADDITIONS-NBW	A/P	01095205	CHEM TROL INC	05/20/96	05/96	00000258			145.80	
	99509397		A/P	01095210	CARPENTER NURSERY	05/20/96	05/96	00049703			66.77	
	99509444		A/P	01095243	CARD CENTER	05/20/96	05/96	00048686			16.49	
	99509435		A/P	01095249	CARD CENTER	05/20/96	05/96	00048686			.79	
	99509438		A/P	01095258	CARD CENTER	05/20/96	05/96	00048686			183.69	
	99509428		A/P	01095265	CARD CENTER	05/20/96	05/96	00048686			13.83	
	99509431		A/P	01095277	CARD CENTER	05/20/96	05/96	00048686			2.11	
	99509411		A/P	01095315	ADDITIVE SYSTEMS	105/20/96	05/96	00036447			12,778.36	
	10300752		A/P	01103157	TONNAR AUTO SALVAGOS	05/29/96	05/96	00019675			103.73	
	10300745		A/P	01103173	SWEENEYS CABINETS	05/29/96	05/96	20003859			751.26	
	10300746		A/P	01103305	MISSOURI VALLEY EL	05/29/96	05/96	00001575			11.29	
	10300750		A/P	01103309	MISSOURI-KANSAS SL	05/29/96	05/96	00000752			56.28	
	10300748		A/P	01103311	MISSOURI-KANSAS SL	05/29/96	05/96	00000752			32.60	
	10300747		A/P	01103326	MISSOURI-KANSAS SL	05/29/96	05/96	00000752			157.93	
	10300749		A/P	01103405	MENNICK SUPPLY CO	05/29/96	05/96	00046622			80.92	
	10300753		A/P	01103572	LAKELAND	05/29/96	05/96	00018016			265.18	
	99111832		A/P	01103580	LONGVIEW LIVINGSTO	05/29/96	05/96	20003813			170.60	
	99205338		A/P	01103587	LONGVIEW LIVINGSTO	05/29/96	05/96	20003813			178.70	
	10300742		A/P	01103593	LONGVIEW LIVINGSTO	05/29/96	05/96	20003813			191.25	
	10300751		A/P	01103742	J B'S WELDING	05/30/96	05/96	20000937			768.00	
	10300754		A/P	01103770	HUNZICKER BROTHERS	05/30/96	05/96	00009206			303.67	
	10308755		A/P	01103873	C & G INDUSTRIAL	05/30/96	05/96	00009830			467.70	
	10423427		A/P	01108979	WILSON SUPPLY COMPO	06/04/96	05/96	00004064			522.16	
	10423419		A/P	01109006	THURLO & JOHNSON	06/04/96	05/96	20003958			885.00	
	10423432		A/P	01109013	CARD CENTER	06/04/96	05/96	00048686			46.53	
	10423433		A/P	01109017	CARD CENTER	06/04/96	05/96	00048686			58.21	
	10423437		A/P	01109021	CARD CENTER	06/04/96	05/96	00048686			6.76	
	10423436		A/P	01109025	CARD CENTER	06/04/96	05/96	00048686			12.74	
	10423435		A/P	01109028	CARD CENTER	06/04/96	05/96	00048686			191.21	

7/07/00

GENERAL LEDGER - UNITS

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1980-05-456705	10423434	EQUIPMENT-ADDITIONS-NBW	A/P	01109033	CARD CENTER	06/04/96	05/96	00048686			63.71	
	10409535		A/P	01109122	NORFOLK IRON & MET	06/05/96	05/96	20003956			897.49	
	10409536		A/P	01109125	NORFOLK IRON & MET	06/05/96	05/96	20003956			5,234.71	
	10423420		A/P	01109139	MISSOURI-KANSAS SLO	06/05/96	05/96	00000752			50.92	
	10423422		A/P	01109362	INDUSTRIAL SALES CO	06/05/96	05/96	20000598			62.21	
	10423424		A/P	01109366	HUNZICKER BROTHERS	06/05/96	05/96	00009206			11.69	
	10423429		A/P	01109368	HUNZICKER BROTHERS	06/05/96	05/96	00009206			193.86	
	10423428		A/P	01109374	GENEX	06/05/96	05/96	00046813			209.79	
	10423421		A/P	01109384	GE SUPPLY	06/05/96	05/96	00036250			285.04	
	10423425		A/P	01109397	DIAMOND CONTROL SY	06/05/96	05/96	00028098			7,425.00	
	10423426		A/P	01109432	ALCAM CO INC	06/05/96	05/96	20003951			10,720.00	
	10109281		A/P	01115050	WILSON SUPPLY COMP	06/11/96	05/96	00004064			67.17	
	10109279		A/P	01115060	WHESSOE VAREC, INC	06/11/96	05/96	00032689			1,271.99	
	10109228		A/P	01115067	WESTERN MEASUREMEN	06/11/96	05/96	00005115			74.00-	
	10109229		A/P	01115220	WESTERN MEASUREMEN	06/11/96	05/96	00005115			841.93	
	10109230		A/P	01115243	WESTERN MEASUREMEN	06/11/96	05/96	00005115			533.72	
	10109231		A/P	01115249	WESTERN MEASUREMEN	06/11/96	05/96	00005115			2,140.93	
	10109233		A/P	01115254	WESTERN MEASUREMEN	06/11/96	05/96	00005115			45.00	
	10109234		A/P	01115271	WESTERN MEASUREMEN	06/11/96	05/96	00005115			190.00	
	10109235		A/P	01115274	WESTERN MEASUREMEN	06/11/96	05/96	00005115			1,480.00-	
	10109243		A/P	01115377	WARREN LUMBER CO	06/11/96	05/96	00049057			14.34	
	10109244		A/P	01115389	WARREN LUMBER CO	06/11/96	05/96	00049057			37.76-	
	10109245		A/P	01115396	WARREN LUMBER CO	06/11/96	05/96	00049057			12.24	
	10109246		A/P	01115403	WARREN LUMBER CO	06/11/96	05/96	00049057			138.44-	
	10109247		A/P	01115412	WARREN LUMBER CO	06/11/96	05/96	00049057			71.38	
	10109249		A/P	01115482	WARREN LUMBER CO	06/11/96	05/96	00049057			4.62	
	10109250		A/P	01115492	WARREN LUMBER CO	06/11/96	05/96	00049057			8.55	
	10109251		A/P	01115498	WARREN LUMBER CO	06/11/96	05/96	00049057			67.13	
	10109252		A/P	01115503	WARREN LUMBER CO	06/11/96	05/96	00049057			222.35	

GL441
7/07/00003-SOC-MARKETING, TRANS & SUPPLY
GENERAL LEDGER - UNITSPAGE
TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	10109253	EQUIPMENT-ADDITIONS-NEW	A/P	01115508	WARREN LUMBER CO	06/11/96	05/96	00049057			6.93	
	10109254		A/P	01115513	WARREN LUMBER CO	06/11/96	05/96	00049057			4.99	
	10109237		A/P	01115894	MINNICK SUPPLY CO	06/11/96	05/96	00046622			224.88	
	10109236		A/P	01115896	MINNICK SUPPLY CO	06/11/96	05/96	00046622			60.61	
	10109239		A/P	01115933	LO-DER TRANSPORT	06/11/96	05/96	00039961			2,300.00	
	10109240		A/P	01115941	LO-DER TRANSPORT	06/11/96	05/96	00039961			8,080.00	
	10109242		A/P	01116020	MUNZICKER BROTHERS	06/11/96	05/96	00009206			145.68	
	10109278		A/P	01116025	GENEX	06/11/96	05/96	00046813			194.61	
	10109238		A/P	01116042	GE SUPPLY	06/11/96	05/96	00036250			245.39	
	10109257		A/P	01116047	GREEN QUARRIES INC	06/11/96	05/96	00050512			1,542.60	
	10109262		A/P	01116048	GREEN QUARRIES INC	06/11/96	05/96	00050512			1,383.48	
	10109264		A/P	01116049	GREEN QUARRIES INC	06/11/96	05/96	00050512			156.98	
	10109266		A/P	01116052	GREEN QUARRIES INC	06/11/96	05/96	00050512			126.64	
	10109268		A/P	01116055	GREEN QUARRIES INC	06/11/96	05/96	00050512			179.49	
	10109270		A/P	01116056	GREEN QUARRIES INC	06/11/96	05/96	00050512			478.89	
	10610715		A/P	01116114	CARD CENTER	06/12/96	05/96	20004124			10.38	
	10610721		A/P	01116125	CARD CENTER	06/12/96	05/96	20004124			9.90	
	10610729		A/P	01116139	CARD CENTER	06/12/96	05/96	20004124			3.80	
	10610730		A/P	01116142	CARD CENTER	06/12/96	05/96	20004124			5.28	
	10610732		A/P	01116147	CARD CENTER	06/12/96	05/96	20004124			.58	
	10627570		A/P	01116196	WARREN LUMBER CO	06/12/96	05/96	00049057			22.50	
	10627571		A/P	01116200	WARREN LUMBER CO	06/12/96	05/96	00049057			2.96	
	10627577		A/P	01116204	SALT CREEK WELDING	06/12/96	05/96	00003657			48,150.00	
ACCOUNT TOTALS									.00	.00	173,346.27	955,768.05
		PAYROLL	061296	PAYROLL PROCESSING	06/30/96	06/96					153.00	
		PAYROLL	061296	PAYROLL PROCESSING	06/30/96	06/96					2,064.00	
	10109280		A/P	01115818	THE SWAGelok COMP	06/11/96	06/96	00047442			171.21	
	10808873		A/P	01122822	MINNICK SUPPLY CO	06/20/96	06/96	00046622			154.02	
	10808874		A/P	01122825	MINNICK SUPPLY CO	06/20/96	06/96	00046622			87.44	

7/07/00

GENERAL LEDGER - UNITS

TIME 14:25

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	10808875	EQUIPMENT-ADDITIONS-NB4	A/P	01122828	MINNICK SUPPLY CO	06/20/96	06/96	00046622			210.01	
	10808876		A/P	01122830	MINNICK SUPPLY CO	06/20/96	06/96	00046622			604.65	
	11102598		A/P	01127210	MISSOURI VALLEY EL	06/27/96	06/96	00001575			422.86	
	11102602		A/P	01127218	JOHNSTON RENTAL &	06/27/96	06/96	20004513			1,305.00	
	11102600		A/P	01127220	INDUSTRIAL SALES	06/27/96	06/96	20000598			445.46	
	11102604		A/P	01127221	HIBNER SAW MILL	06/27/96	06/96	20004512			700.00	
	11102606		A/P	01127222	HUNZICKER BROTHERS	06/27/96	06/96	00009206			275.41	
	11022292		A/P	01127233	CONTROLLED ACCESS	06/27/96	06/96	20004511			3,731.59	
	11102597		A/P	01127245	BLZ WEEKS	06/27/96	06/96	20004509			425.00	
	11102605		A/P	01127249	ADDITIVE SYSTEMS	106/27/96	06/96	00036447			536.46	
	11315609		A/P	01131264	SUPERIOR COATING	007/02/96	06/96	00041301			7,675.00	
	11315608		A/P	01131402	MINNICK SUPPLY CO	07/02/96	06/96	00046622			953.59	
	11315607		A/P	01131777	CHILLICOTHE IRON	807/02/96	06/96	20004646			480.26	
	11401262		A/P	01137928	CARD CENTER	07/09/96	06/96	20004124			9.83	
	11401263		A/P	01137937	CARD CENTER	07/09/96	06/96	20004124			3.71	
	11401265		A/P	01137946	CARD CENTER	07/09/96	06/96	20004124			18.42	
	11401261		A/P	01137996	CARD CENTER	07/09/96	06/96	20004124			19.11	
	11401254		A/P	01138040	CARD CENTER	07/09/96	06/96	20004124			23.18	
	11804733		J/E	06600113	CASH RECEIPTS	07/19/96	06/96				349.30	
ACCOUNT TOTALS									.00	.00	20,119.91	975,887.96
11906470			A/P	01145509	WARREN LUMBER CO	07/17/96	07/96	00049057			68.83	
11906477			A/P	01145513	WARREN LUMBER CO	07/17/96	07/96	00049057			4.99	
11906479			A/P	01145549	MISSOURI VALLEY EL	07/17/96	07/96	00001575			210.70	
11906481			A/P	01145560	MISSOURI-KANSAS SL	07/17/96	07/96	00000752			230.58	
11906482			A/P	01145583	LOADER ELECTRIC	0007/17/96	07/96	00037834			4,600.00	
11906486			A/P	01145611	HUNZICKER BROTHERS	07/17/96	07/96	00009206			2,517.03	
11906484			A/P	01145612	HUNZICKER BROTHERS	07/17/96	07/96	00009206			1,127.19	
11906485			A/P	01145618	HUNZICKER BROTHERS	07/17/96	07/96	00009206			1,182.79	
11906487			A/P	01145621	HUNZICKER BROTHERS	07/17/96	07/96	00009206			32.96	

61441
7/07/00

GENERAL LEDGER - UNITS

ACCOUNT NUMBER	IMAGE OR REFERENCE NO.	ACCOUNT DESCRIPTION	SOURCE	DOCUMENT	TRANS DESCRIPTION	TR DATE	PERIOD	ENTITY NUMBER	ACTUAL UNITS UNITS THIS PERIOD	ACTUAL UNITS UNITS THIS YEAR	ACTUAL AMOUNTS THIS PERIOD	ACTUAL AMOUNTS THIS YEAR
1960-05-456705	11606478	EQUIPMENT-ADDITIONS-NEW	A/P	01145645	W. W. GRAINGER, INC	07/17/96	07/96	00001293			982.78	
	11906480		A/P	01145651	ENGBAR PIPE & STEEL	07/17/96	07/96	00049616			1,525.00	
	12017857		A/P	01155111	COLONIAL NURSERY	03/29/96	07/96	00007686			115.47	
	12302742		A/P	01157295	ORSCHELINS	07/30/96	07/96	20004124			48.74	
	12607077		A/P	01169922	HUNZICKER BROTHERS	06/09/96	07/96	00009206			906.27	
	12607080		A/P	01169923	THURLO & JOHNSON	008/09/96	07/96	20003958			60.00	
	12607078		A/P	01169925	MISSOURI VALLEY	EL08/09/96	07/96	00001575			256.39	
					ACCOUNT TOTALS				.00	.00	8,736.98	984,624.94
15616920			A/P	01248523	S & W ENTERPRISES	11/06/96	10/96	20007370			2,750.00	
					ACCOUNT TOTALS				.00	.00	2,750.00	987,374.94
18700354			J/E	01700304	ZERO-OUT CLOSED	AF02/27/97	01/97 01/97				987,374.94	
					ACCOUNT TOTALS				.00	.00	987,374.94	.00
									.00	.00	.00	.00

REPORT TOTAL --

TOTAL SPENT \$ 987,374.94
 Flare < 48,073.37 >
 Total Less Flare 939,301.57 (1996)
 correct to 1995 (2.47% inflation)
 $(939,301.57)(1 - 0.0247) = 916,100.82$

Attachment 5: Inflation Rate Data

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 United States Wholesale Prices and Consumer Prices 1720-1999

Wholesale Prices			Consumer Prices		
Year	Index	Inflation Rate	Year	Index	Inflation Rate
1960	31.7	0.63	1960	29.8	1.36
1961	31.6	-0.32	1961	30	0.67
1962	31.6	0.00	1962	30.4	1.33
1963	31.6	0.00	1963	30.9	1.64
1964	31.7	0.32	1964	31.2	0.97
1965	32.8	3.47	1965	31.8	1.92
1966	33.3	1.52	1966	32.9	3.46
1967	33.7	1.20	1967	33.9	3.04
1968	34.6	2.67	1968	35.5	4.72
1969	36.3	4.91	1969	37.7	6.20
1970	37.1	2.20	1970	39.8	5.57
1971	38.6	4.04	1971	41.1	3.27
1972	41.1	6.48	1972	42.5	3.41
1973	47.4	15.33	1973	46.2	8.71
1974	57.3	20.89	1974	51.9	12.34
1975	59.7	4.19	1975	55.5	6.94
1976	62.5	4.69	1976	58.2	4.86
1977	66.2	5.92	1977	62.1	6.70
1978	72.7	9.82	1978	67.7	9.02
1979	83.4	14.72	1979	76.7	13.29
1980	93.8	12.47	1980	86.3	12.52
1981	98.8	5.33	1981	94	8.92
1982	100.5	1.72	1982	97.6	3.83
1983	102.3	1.79	1983	101.3	3.79
1984	103.5	1.17	1984	105.3	3.95
1985	103.6	0.10	1985	109.3	3.80
1986	99.7	-3.76	1986	110.5	1.10
1987	104.2	4.51	1987	115.4	4.43
1988	109	4.61	1988	120.5	4.42
1989	113	3.67	1989	126.1	4.65
1990	118.7	5.04	1990	133.8	6.11
1991	115.9	-2.36	1991	137.9	3.06
1992	117.6	1.47	1992	141.9	2.90
1993	118.6	0.85	1993	145.8	2.75
1994	121.9	2.78	1994	149.7	2.67
1995	125.7	3.12	1995	153.5	2.54
1996	128.8	2.47 ←	1996	158.6	3.32
1997	126.7	-1.63	1997	161.3	1.70
1998	122.7	-3.16	1998	163.9	1.61
1999	128	4.32	1999	168.3	2.68

Sources:

Consumer Price Index

Base: 1982/84 = 100

Source: U.S. Government, Statistical Abstract of the United States (1820-1874), Carl Snyder, "A New Index of the General Price Level from 1875," *Journal of the American Statistical Association* (June 1924); Bureau of Labor Statistics (1913-)

Notes: This index is based a combination of three indices. From 1820 through 1874, the annual cost-of-living index calculated by the Federal Reserve Bank is used. From 1875 until 1912, it uses a monthly Index of General Prices calculated by the Federal Reserve Bank of New York, which was weighted between wholesale commodity prices (20%) Wage payments (35%), the Cost of Living (35%) and Rents (10%). From 1913 on, the Bureau of Labor's Consumer Price Index is used.

Wholesale Price Index

Base: 1990 = 100

Sources: W. W. Rostow and Anna J. Schwartz, *The Growth and Fluctuation of the British Economy 1790-1850*, (2 vols.), Oxford: Oxford U.P., 1953, (1790-1850), *The Economist* (1851-1884), *Journal of the Royal Statistical Society* (1885-1918), ISI (1919-36) League of Nations (1937-45), Central Statistical Office, *Monthly Digest of Statistics* (1946-)

Notes: Rostow's Wholesale Price Index is used from 1790 to 1850. The Economist Index was used from 1851 to 1884. The Economist data are irregular for the 1850s with only one calculation made for January 1851 through June 1853 and for July 1853 through June 1857. Data are semi-annual thereafter. The monthly Statist index is used from 1885 to 1918, and the Board of Trade wholesale price index is used from 1919 until 1961 and producer prices thereafter.